

Since 1862

Board of Trustees

Elaine Doss, Board President ~ Daniel Ager, Trustee ~ Mark Burton, Trustee

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**AGENDA**

Regular Meeting of the Nicasio School District Board of Trustees

**Thursday, March 2, 2023 5pm**

*Nicasio School Library, 5555 Nicasio Valley Road, Nicasio, California*

**1. Opening Business**

- a. Call to Order (*Elaine Doss – Board President*)
- b. Roll Call
- c. Patriotic Moment

**2. Approval and Adoption of Open Session Agenda (*Board President Doss*)**

**3. Reports**

- a. Trustee/Superintendent/Principal Announcements
- b. Indigenous People & Land Acknowledgement (*Board President Doss*)
- c. 2022-23 Parent Survey Results (*Supt. Snekkevik*)

**4. Public Comment**

*Public Comment is only for items not on the agenda. No formal action will be taken. Board members or district staff may, but are not obligated to, briefly respond to statements made or question posed by the public about items not appearing on the agenda. Designated amount of time to address the Board is limited to three minutes per individual. Concerns about individual employees shall not be discussed in public at school board meetings. Please contact the superintendent with specific concerns.*

**5. Consent Agenda**

- a. Approval of Minutes: February 2, 2023 Regular Meeting of the Board of Trustees (*Supt. Snekkevik*)
- b. Ratify Warrants Paid: February 2023 (*CBO Bonardi*)
- c. Personnel Action (*Supt. Snekkevik*)

**6. Action**

- a. Consider Approval of 2022-23 Second Interim Report (*CBO Bonardi*) Discussion/Action

**7. Conclusion**

- a. Agenda items for upcoming Board Agenda
- b. Adjournment

*If you need assistance to access the Board meeting room or to otherwise participate at the meeting, please submit a written request to Nicasio School District Superintendent at P.O. Box 711, Nicasio, CA 94946 or [office@nicasioschool.org](mailto:office@nicasioschool.org). Notification at least 48 hours prior to the meeting will better enable the District to make reasonable accommodations in accordance with the Americans with Disabilities Act.*

## Indigenous People & Land Acknowledgement

The Nicasio School District gratefully acknowledges the Coast Miwok indigenous peoples, who were the wise original stewards of their ancestral homelands and traditional territories on a portion of which our school campus and school community stand.

Since the establishment of the Mission system in California, millennia of Indigenous history was followed by two centuries of suffering and slaughter, the confiscation of unceded lands and the resulting displacement and dispossession. We recognize this fact with deep sorrow.

We honor with gratitude the land itself and commit to prudently steward this place we inhabit. We also commit to introduce curriculum about the Coast Miwok people, past and present, hopefully in collaboration with members of the Coast Miwok Tribal Council of Marin. We give thanks for the ability to learn and work on their traditional lands.

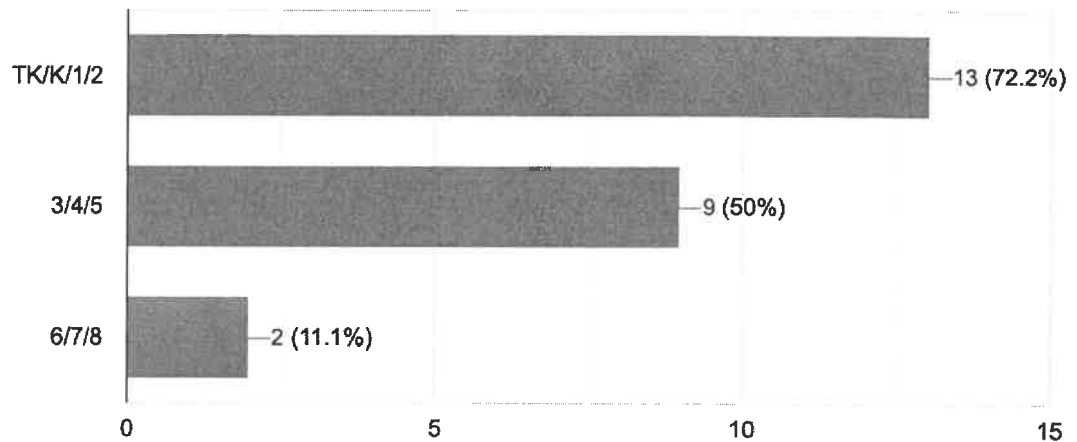
## Nicasio School Parent Survey Results, February 2023

*The following is a summary of the Parent Survey Results, which represents 18 of 29 total households (62% response rate). This includes 6 Spanish surveys.*

In what grade level classroom is your child currently enrolled? Please check all that apply.



18 responses



### PART 1, SCHOOL CLIMATE

Our School.....	Strongly Agree/ Agree	Strongly Disagree/ Disagree	Don't Know
1. promotes academic success for all students	100% (18)	--	--
2. treats students with respect	100% (18)	--	--
3. clearly communicates and enforces rules for students	100% (18)	--	--
4. gives students opportunities to make a difference by helping others	100% (18)	--	--
5. keeps me well-informed about school activities	100% (18)	--	--
6. is a supportive and inviting place for students to learn	100% (18)	--	--
7. allows input and welcomes parents' contributions	100% (18)	--	--

8. values and respects all cultures, beliefs, and backgrounds	100% (18)	--	--
<b>Our School.....</b>	<b>Strongly Agree/ Agree</b>	<b>Strongly Disagree/ Disagree</b>	<b>Don't Know</b>
9. gives my child opportunities to participate in classroom activities	100% (18)	--	--
10. is a safe place for my child	100% (18)	--	--
11. promptly responds to my phone calls, messages, or emails	100% (18)	--	--
12. encourages me to be an active partner with the school in educating my child	100% (18)	--	--
13. actively seeks input of parents before making important decisions	100% (18)	--	--
14. has clean and well-maintained facilities	100% (18)	--	--
15. provides high quality instruction to my child	100% (18)	--	--
16. motivates students to learn	100% (18)	--	--
17. has teachers who go out of their way to help students	100% (18)	--	--
18. has adults who really care about students	100% (18)	--	--
19. has high expectations for all students	94% (16)	6% (1)	--
20. helps students resolve conflicts with one another	100% (18)	--	--

## PART 2, PARENT COMMUNICATION

	<b>Strongly Agree/ Agree</b>	<b>Strongly Disagree/ Disagree</b>	<b>Don't Know</b>
1. Teachers communicate with parents about what students are expected to learn.	94% (17)	6% (1)	--
2. Parents feel welcome to participate at school.	100% (18)	--	--
3. School staff treats parents with respect.	100% (18)	--	--
4. School staff take parent concerns seriously	100% (18)	--	--
5. School staff is helpful to parents	100% (18)	--	--

<b>How well has Nicasio School been doing the following this school year?</b>	<b>Well</b>	<b>Not Very Well/ Not at All</b>	<b>Don't Know</b>
1. Communicating between report cards	89% (16)	11% (2)	--
2. Sharing information about how to help your child with homework	83% (15)	17% (3)	--
3. Communicating information about community events and opportunities	89% (16)	11% (2)	--
4. Providing information about the school board	83% (15)	11% (2)	6% (1)
5. Providing information about the Foundation and Parent Club	72% (13)	22% (4)	6% (1)

### **PART 3, PARENT PARTICIPATION**

<b>During this school year, has any adult in your household...</b>	<b>Yes</b>	<b>No</b>
1. Attended a general meeting BTSN, Open House	72% (13)	28% (5)
2. Attended a Nicasio School Board Meeting	19% (3)	81% (13)
3. Attended a Nicasio District PTA or Foundation Meeting	39% (7)	61% (11)
4. Attended a Parent Teacher Conference	83% (15)	17% (3)
5. Participated in fundraising at school	71% (12)	29% (5)

#### **Parent comments regarding school climate and school-to-home communications (7)**

Comments included positive feedback about the adopted social-emotional curriculum (Toolbox Project) and nurturing environment for students at Nicasio School. Feedback included helping student resolve smaller conflicts and incorporating more hands-on, project-based learning. Comments about communication included kudos for clear, organized communication as well as increasing regular communication about how child is progressing in his/her learning, including how parents can support.

#### **Parent comments regarding Nicasio School Foundation and Parent Club (2)**

Comments included increased outreach for involvement in the school garden, fundraising and school events.

#### **Parent comments regarding school facilities (0)**

#### **Final parent comments (2)**

Included thanks and appreciation to staff for hard work.

Since 1862

Board of Trustees

Elaine Doss, Board President ~ Daniel Ager, Trustee ~ Mark Burton, Trustee

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**MINUTES**

Regular Meeting of the Nicasio School District Board of Trustees

**Thursday, February 2, 2023**

*5555 Nicasio Valley Road, California*

*and Trustee Daniel Ager via teleconference:*

300 Nicasio Valley Road, Nicasio, CA

**1. Opening Business**

- a. Call to Order at 5:09pm
- b. Roll Call *Present Trustees Elaine Doss and (via teleconference) Daniel Ager; Absent: Trustee Mark Burton Also in attendance: Superintendent/Principal Barbara Snekkevik and District Secretary Mikki McIntyre*
- c. Patriotic Moment in honor of this day in 1887 when the first Groundhog Day celebration was held.

**2. Approval and Adoption of Open Session Agenda**

**Action: M/S: Doss/Ager** to approve and adopt Open Session Agenda **Vote: 2/0** Ayes: Doss and Ager; Noes: None

**3. Reports**

- a. Trustee/Superintendent/Principal Announcements
  - i. Reporting as superintendent for the first time, Supt. Snekkevik thanked the Board for the opportunity to assume her new role. She reported the following:
    - Superintendent Updates: First Superintendent/Principal cohort meeting, Jan. 13; Updates to the Brown Act - Removal of "disruptive" individuals (Aug. 2022) and updated virtual meeting requirements (Jan. 2023); and Marin County School Boards Association (MCSBA) dinner, Jan. 31 Presentation by Andrea Ball of the Ball/Frost Group
    - Events & Activities: January life skill- *caring*; Emergency school closures, Jan. 5 and 6; Off-site instructional day, Jan. 9; Spirit Day: Crazy Mismatch Day, Jan. 13; Mid-Trimester Progress Reports, Jan. 13; Principal's Chat, Jan. 18; All-school field trip to Bolinas, Jan. 27; February life skill- *kindness*; All-school assembly, Feb. 1; Global School Play Day, Feb. 1
    - Staff Updates: TK/K Anti-Bias Network *Optimistic Leaders Journal Study* -12-weeks (Ellian); Small LEA Special Education Cyclical Monitoring completed (Barbara); Reimagining School Readiness & Mini Grant event at BADM, Jan. 7 (Barbara & Ellian)
    - Site Updates: Keenan Facilities Inspection, Jan. 26; Inspection of damaged swallow netting, potential bat exclusion by North Point Pest Solutions, Jan. 25; Marin Municipal Water District assessment of creek erosion near playground, Feb. 1
    - Upcoming Events: Kindness Week, Feb. 13-17; Principal's Chat, Feb. 15; Mid-Winter Break, February 20-24; End of Second Trimester, March 3

4. **Public Comment** There were no public comments.

5. **Consent Agenda**

- a. Approval of Minutes: December 14, 2022 Annual Organizational Meeting of the Board of Trustees
- b. Ratify Warrants Paid: December 2022-January, 2023
- c. Quarterly Report on Williams Uniform Complaints: Oct.-Dec. 2022
- d. 2022 SARC
- e. 2022-23 Comprehensive School Safety Plan Update
- f. Year 2 of 3-Year Audit Contract with Stephen Roatch Accountancy Corp.
- g. Interdistrict Transfer Request out of NSD for 2022-23
  - i. IDTX 22-23-03

**Action: M/S: Ager/Doss** to approve Consent Agenda **Vote: 2/0** Ayes: Ager and Doss; Noes: None

6. **Action**

- a. Consider Acceptance of 2021-22 Audit

**Action: M/S: Ager/Doss** to accept 2021-22 Audit Agenda **Vote: 2/0** Ayes: Ager and Doss; Noes: None

- b. Consider Approval of 2022-23 Art and Music Discretionary Block Grant Plan

*Discussion:* Supt. Snekkevik reported the likelihood of a 30% reduction in the block grant funds that were promised to school districts. As a result, the plan could be very much in flux. Districts have been advised to use the funds for one-time expenses. The District's plan would prioritize purchase of the final cycle of the science curriculum kits and the upgrading of classroom libraries with structured literacy sets. Additional uses include possible funding of next year's movement program, transportation for all-school field trips, and an extension of summer enrichment programs for identified students.

**Action: M/S: Ager/Doss** to Approve 2022-23 Art and Music Discretionary Block Grant Plan **Vote: 2/0** Ayes: Ager and Doss; Noes: None

- c. Consider Approval of Revised 2022-23 Annual Calendar *Discussion:* Supt. Snekkevik explained that school closure days on January 5 and 6 necessitate adding two new instructional days to the calendar. She consulted with NTA members who agreed to turn the March 6 professional development day into an instructional day. This will provide higher quality instruction than if two days were tacked onto the end of the school year. The second added day will be a minimum day on June 12th. That will slide the teacher workday to Tuesday June 13. The professional development day will be fulfilled asynchronously and will focus on upgrades to the classroom libraries. Grade 8 graduation will remain as scheduled on June 9 to avoid conflicts with local high schools.

**Action: M/S: Ager/Doss** to Approve Revised 2022-23 Annual Calendar **Vote: 2/0** Ayes: Ager and Doss; Noes: None

- d. Second Reading BP/AR 6143 Courses of Study *Discussion:* Supt. Snekkevik said the second reading of BP/AR 6143 is to confirm the District's commitment to offering a broad course of study to its students.

**Action: M/S: Ager/Doss** to Approve Adoption of BP/AR 6143 Courses of Study **Vote: 2/0** Ayes: Ager and Doss; Noes: None



**7. Correspondence**

- a. 2022-23 First Interim Review, Kate Lane, Deputy Superintendent, Marin County Office of Education, January 17, 2023

**8. Conclusion**

- a. Agenda items for upcoming Board Agenda
  - i. Native Lands Acknowledgement
  - ii. Second Interim Report
  - iii. Parent Survey Results

- b. Adjournment

**Action: M/S: Doss/Ager** to adjourn meeting at 5:47pm **Vote: 2/0** Ayes: Ager and Doss; Noes: None

Respectfully Submitted,

Mikki McIntyre

☐ Unadopted   ☐ Adopted

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Mark Burton, Board Clerk

# Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, *Board President* ~ Daniel Ager, *Trustee* ~ Mark Burton, *Trustee*

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Agenda Item # 56

**To:** Nicasio School District Board of Trustees  
**From:** Margie Bonardi, CBO  
**Date:** March 2, 2023  
**Re:** Monthly Warrant Approval

**Objective:** To Approve Monthly Warrants

**Background:** Warrants are processed monthly and reflect expenditures for Nicasio School District. Payments (warrants) include: employee payroll, district operations, safety, instructional materials, supplies and state and county required expenditures.

**Funding Source/Cost:** All Funding Sources –

Warrants through February, 2023 = \$ 13,997.64

Batches: 0027, 0028, 0029, 0030

**Recommendation:** Staff recommends approval of warrants.

APY250 L.00.06

Marin County Office of Education  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 02/01/2023

02/20/23 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
 BATCH: 0027 GF 02/01/2023  
 FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT	
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION			
20344640	001422/	AAERO HEATING & SHEET METAL IN					
		PO-230160	1. 01-0000-0-5610.00-0000-8119-000-000-000	97763		465.00	
		WARRANT TOTAL				\$465.00	
20344641	001204/	ADT COMMERCIAL					
		PO-230002	1. 01-0000-0-5620.00-0000-8300-000-000-000	148920429		127.11	
		WARRANT TOTAL				\$127.11	
20344642	000568/	AT&T					
		PO-230004	1. 01-0000-0-5970.00-0000-2700-000-000-000	000019369181		111.02	
		WARRANT TOTAL				\$111.02	
20344643	001049/	BLICK ART MATERIALS					
		PO-230147	1. 01-9320-0-4300.00-1110-1010-000-000-000	9959261		77.94	
		WARRANT TOTAL				\$77.94	
20344644	001461/	GREAT AMERICAN FINANCIAL CORP					
		PO-230017	1. 01-0000-0-5840.00-0000-2700-000-000-050	33229167		202.43	
		WARRANT TOTAL				\$202.43	
20344645	000012/	P G & E					
		PO-230032	1. 01-0000-0-5510.00-0000-8200-000-000-000	8516765363-4		279.30	
			1. 01-0000-0-5510.00-0000-8200-000-000-000	4964672870-6		134.82	
		WARRANT TOTAL				\$414.12	
20344646	001418/	BARBARA SNEKKEVIK					
		PV-230044	01-0000-0-4300.00-0000-2700-000-000-000	PRINCIPAL REIMBURSEMENT		32.76	
		WARRANT TOTAL				\$32.76	
*** FUND TOTALS ***		TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:		\$1,430.38*	
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$ .00*	
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$ .00*	
		TOTAL PAYMENTS:	7	TOTAL AMOUNT:		\$1,430.38*	
*** BATCH TOTALS ***		TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:		\$1,430.38*	
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$ .00*	
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$ .00*	
		TOTAL PAYMENTS:	7	TOTAL AMOUNT:		\$1,430.38*	
*** DISTRICT TOTALS ***		TOTAL NUMBER OF CHECKS:	7	TOTAL AMOUNT OF CHECKS:		\$1,430.38*	
		TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:		\$ .00*	
		TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:		\$ .00*	
		TOTAL PAYMENTS:	7	TOTAL AMOUNT:		\$1,430.38*	

APY250 L.00.06

Marin County Office of Education  
 COMMERCIAL WARRANT REGISTER  
 FOR WARRANTS DATED 02/08/2023

02/20/23 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT

BATCH: 0028 GF 02/08/23

FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20345259	001468/	PAOLA & RAFAEL BARAJAS				
		PO-230007	1. 01-6500-0-5840.00-5770-3600-000-706-000	JANUARY 2023		168.99
			1. 01-6500-0-5840.00-5770-3600-000-706-000	DECEMBER 2022		96.80
			WARRANT TOTAL			\$265.79
20345260	001378/	CAPITOL PUBLIC FINANCE GRP LLC				
		PO-230010	1. 01-9040-0-5839.00-0000-7300-000-000-000	2023-107		1,075.00
			WARRANT TOTAL			\$1,075.00
20345261	001341/	COMMON SENSE BUSINESS SOLUTION				
		PO-230011	1. 01-0000-0-5840.00-0000-2700-000-000-050	68297		59.79
			WARRANT TOTAL			\$59.79
20345262	000807/	JERRY & DON'S PUMP & WELL				
		PO-230020	1. 01-0000-0-5535.00-0000-8200-000-000-000	0159947-IN		1,064.11
			WARRANT TOTAL			\$1,064.11
20345263	000007/	ODP BUSINESS SOLUTIONS LLC				
		PO-230158	1. 01-1100-0-4300.00-1110-1010-000-000-000	287798389001		279.06
			WARRANT TOTAL			\$279.06
20345264	000021/	RECOLOGY				
		PO-230040	1. 01-0000-0-5550.00-0000-8200-000-000-000	3468949 01/01 - 01/31/2023		368.23
			WARRANT TOTAL			\$368.23
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$3,111.98*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$3,111.98*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$3,111.98*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$3,111.98*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$3,111.98*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$3,111.98*

APY250 L.00.06

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 02/15/2023

02/20/23 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0029 GF 02/15/2023  
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20346111	000009/	MARIN COUNTY OFFICE OF ED				
	PO-230028	1.	01-0000-0-5300.00-0000-7100-000-000-000	MEMBERSHIP 2022-23		75.00
	PV-230046		01-0000-0-5840.00-0000-7110-000-000-000	BOARD /SUPE DINNER MCOE		150.00
			WARRANT TOTAL			\$225.00
20346112	001323/	NORTH BAY TAXI				
	PO-230030	1.	01-6500-0-5840.00-5770-3600-000-707-000	JANUARY 2023		2,100.00
			WARRANT TOTAL			\$2,100.00
20346113	000007/	ODP BUSINESS SOLUTIONS LLC				
	PO-230158	2.	01-0000-0-4300.00-0000-2700-000-000-000	2878071740001		118.41
		1.	01-1100-0-4300.00-1110-1010-000-000-000	2878071740001		111.06
			WARRANT TOTAL			\$229.47
20346114	001505/	READYFRESH				
	PO-230039	2.	01-0000-0-4315.00-0000-8200-000-000-000	0386703289400		205.53
			WARRANT TOTAL			\$205.53
20346115	001418/	BARBARA SNEKKEVIK				
	PV-230047		01-0000-0-4300.00-0000-2700-000-000-000	REIMB PRINCIPAL. OFFICE SUPPLI		48.48
			WARRANT TOTAL			\$48.48
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$2,808.48*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$2,808.48*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$2,808.48*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$2,808.48*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	5	TOTAL AMOUNT OF CHECKS:	\$2,808.48*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	5	TOTAL AMOUNT:	\$2,808.48*

APY250 L.00.06

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 02/22/2023

02/22/23 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0030 GF 02/27/2023  
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REFERENCE	REQ#	REFERENCE LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20346647	001512/	CITI CARDS				
		PV-230049	01-0000-0-4300.00-0000-3700-000-000-000	BREAKFAST BARS		188.91
			01-0000-0-4300.00-0000-8200-000-000-000	MOTION SENSOR		38.97
			01-0000-0-5300.00-0000-7100-000-000-000	DUES		14.99
			01-5830-0-4300.00-1110-1010-000-000-000	INTERVENTION BOOKS		158.54
			WARRANT TOTAL			\$401.41
20346648	001149/	MARIN COUNTY OFFICE OF ED				
		PV-230051	01-0000-0-9526.00-0000-0000-000-000-000	KAISER EK, MY, ANTHEM MM		4,578.00
			01-0000-0-9529.00-0000-0000-000-000-000	MY,MM,EK LESS MWILLIAMS REBATE		40.11
			WARRANT TOTAL			\$4,618.11
20346649	000007/	ODP BUSINESS SOLUTIONS LLC				
		PO-230165	1. 01-1100-0-4300.00-1110-1010-000-000-000	291308241001		111.45
			WARRANT TOTAL			\$111.45
20346650	001449/	ONWARD				
		PO-230031	1. 01-9322-0-5940.00-1110-1010-000-000-000	10000619398 FEB 2023		500.00
			WARRANT TOTAL			\$500.00
20346651	001486/	RANCHO NICASIO LLC				
		PV-230050	01-0000-0-5839.00-1110-1010-000-000-000	PGE OUTAGE USE OF FACILITY		250.00
			WARRANT TOTAL			\$250.00
20346652	001453/	JAMES VATTUONE				
		PV-230048	01-9327-0-5815.00-1110-1010-000-000-000	REPLACEMENT PAYROLL JAN EOM CK		765.83
			WARRANT TOTAL			\$765.83
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$6,646.80*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$6,646.80*
*** BATCH	TOTALS ***		TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$6,646.80*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$6,646.80*
*** DISTRICT	TOTALS ***		TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$6,646.80*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$6,646.80*

APY250 L.00.06

Marin County Office of Education  
COMMERCIAL WARRANT REGISTER  
FOR WARRANTS DATED 02/22/2023

02/22/23 PAGE 1

DISTRICT: 031 NICASIO SCHOOL DISTRICT  
BATCH: 0030 GF 02/27/2023  
FUND : 01 GENERAL FUND

WARRANT	VENDOR/ADDR	NAME (REMIT)	DEPOSIT TYPE	ABA NUM	ACCOUNT NUM	AMOUNT
REQ#	REFERENCE	LN	FD RESC Y OBJT SO GOAL FUNC LOC ACT GRP	DESCRIPTION		
20346647	001512/	CITI CARDS				
		PV-230049	01-0000-0-4300.00-0000-3700-000-000-000	BREAKFAST BARS		188.91
			01-0000-0-4300.00-0000-8200-000-000-000	MOTION SENSOR		38.97
			01-0000-0-5300.00-0000-7100-000-000-000	DUES		14.99
			01-5830-0-4300.00-1110-1010-000-000-000	INTERVENTION BOOKS		158.54
			WARRANT TOTAL			\$401.41
20346648	001149/	MARIN COUNTY OFFICE OF ED				
		PV-230051	01-0000-0-9526.00-0000-0000-000-000-000	KAISER EK, MY, ANTHEM MM		4,578.00
			01-0000-0-9529.00-0000-0000-000-000-000	MY,MM,EK LESS MWILLIAMS REBATE		40.11
			WARRANT TOTAL			\$4,618.11
20346649	000007/	ODP BUSINESS SOLUTIONS LLC				
		PO-230165	1. 01-1100-0-4300.00-1110-1010-000-000-000	291308241001		111.45
			WARRANT TOTAL			\$111.45
20346650	001449/	ONWARD				
		PO-230031	1. 01-9322-0-5940.00-1110-1010-000-000-000	10000619398 FEB 2023		500.00
			WARRANT TOTAL			\$500.00
20346651	001486/	RANCHO NICASIO LLC				
		PV-230050	01-0000-0-5839.00-1110-1010-000-000-000	PGE OUTAGE USE OF FACILITY		250.00
			WARRANT TOTAL			\$250.00
20346652	001453/	JAMES VATTUONE				
		PV-230048	01-9327-0-5815.00-1110-1010-000-000-000	REPLACEMENT PAYROLL JAN EOM CK		765.83
			WARRANT TOTAL			\$765.83
*** FUND	TOTALS ***		TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$6,646.80*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$6,646.80*
*** BATCH TOTALS ***			TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$6,646.80*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$6,646.80*
*** DISTRICT TOTALS ***			TOTAL NUMBER OF CHECKS:	6	TOTAL AMOUNT OF CHECKS:	\$6,646.80*
			TOTAL ACH GENERATED:	0	TOTAL AMOUNT OF ACH:	\$ .00*
			TOTAL EFT GENERATED:	0	TOTAL AMOUNT OF EFT:	\$ .00*
			TOTAL PAYMENTS:	6	TOTAL AMOUNT:	\$6,646.80*

# Nicasio School District

Since 1862

Board of Trustees

Michelle Rutledge, *Board President* ~ Elaine Doss, *Trustee* ~ Mark Burton, *Trustee*

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To: Nicasio School District Board of Trustees  
From: Barbara Snekkevik, Superintendent/Principal  
Date: March 2, 2023  
Re: Consent: Personnel Action

**Objective:**

To approve Personnel Action regarding retirement

**Background:**

Mikki McIntyre, our outstanding District Secretary and Office Manager, is retiring from her position effective at the end of the school year. This is a tremendous loss for our school community, as Mikki has been a valued and supportive member of Team Nicasio for the past 17 years, providing invaluable support, guidance and expertise during her tenure. She will be greatly missed by students, staff and families alike. We are grateful to Mikki for her many contributions to Nicasio School and wish her much joy in this next chapter of life.

**Funding Source/Cost:**

TBD Advertisement for the replacement positions, will begin once Trustees approve the Personnel Action. Placement on the salary schedule will be determined once staff has been replaced.

**Recommendation:**

Staff recommends approval of the Personnel Action as listed.



February 26, 2023

Nicasio School District Trustees,

One year ago, I approached you with a request for a reduction in my duties as Nicasio School/District Secretary and Office Manager in order to shift my focus more toward my personal life and a newly retired husband. The District was beyond generous in accommodating my request, and I am very thankful for having had the opportunity remain in my (modified) role for the past year.

After much reflection in recent months, however, I have decided that I would like to retire from the District at the end of this school year so that I may fully dedicate myself to new endeavors and adventures with my loved ones.

It has been my joy and privilege to serve the students, staff, board, superintendents and families of Nicasio School/District for the past 17 years. I deeply treasure the relationships I have built - both professionally and personally - during my tenure here.

It is with a heavy yet grateful heart that I now say goodbye to my Nicasio School family. Thank you for embracing me and allowing me to support those who are dedicated to helping Nicasio School students (aka all "my children") blossom and grow to their highest potential.

I will miss you all, but wish you continued success in your challenging but essential mission to positively impact each child on his or her journey of life and learning.

With deepest gratitude and best wishes,

A handwritten signature in blue ink, reading "Michelle McIntyre". The signature is fluid and cursive, with a large loop at the end of the last name.

# Nicasio School District

Since 1862

Board of Trustees

Elaine Doss, Board President ~ Daniel Ager, Trustee ~ Mark Burton, Trustee

Agenda Item # 6a

To: Nicasio School District Board of Trustees  
From: Margie Bonardi, CBO  
Date: March 2, 2023  
Re: 2022-23 Second Interim Report

**Objective:** A school district budget undergoes many revisions from the time of its adoption to the end of the fiscal year. The budget is adopted using a certain set of revenue and expenditure assumptions dependent on many factors including State, Federal and local funding projections, estimated staffing costs, etc. Often these initial assumptions are developed before the State of California adopts its budget for the coming fiscal year.

Throughout the fiscal year, changes to assumptions are recorded in the district's fund accounts through budget revisions and are "officially" reported out using the State software (SACS) four times a year: Adopted Budget report (June 2022; First Interim Report (December 2022); Second Interim Report (March 2023); and finally, the Unaudited Actuals (Sept 2023).

## **REVENUE**

**LCFF Sources, Including Property Taxes – Increase \$ 13,890** – Overall increase to property taxes per County Treasurer J29 as of October 31, 2022. Original budgeted increase projected at 2%; actual increase to date 3.65%.

**FEDERAL REVENUES – Increase \$ 2,719** – Increase for REAP Grant,, minor adjustment to district Title II Grant for staff development

**OTHER STATE REVENUES - \$ 48,424** - Increase– \$25,562 UPK Universal Preschool Grant; \$22,280 Art/Music/Instructional Grant; one- time funding following Board approved district spending plan.

**LOCAL REVENUES – \$ 1,442** –Increase in county special education revenue \$860; School Rules Donation revenue \$ 768.

## **EXPENSES**

**Salaries** (Certificated Salaries) - increase **\$ 24,025**

(Classified Salaries - increase **\$ 7,085**

**Benefits:** - increase **\$ 6,219**

On December 15, 2022, the Board of Trustees approved a multi- year contract for all staff. This budget revision represents a 2% increase for both the 2021-22 and 2022-23 fiscal years.

Cost per year: 2021-22 - \$ 11,424

2022-23 - \$ 24,127

**Supplies and services:** - Increase **\$ 19,284 (Supplies)** – Cost for age appropriate pre k supplies and curriculum (UPK Universal Pre School Grant).

Increase **\$ 74,999 (Services)** – material budget increases include:

1. \$ 1,000 Increase for Firemaster Contract
2. \$ 1,800 Increase in State of CA/Water Board fees
3. \$ 5,925 New Contract with MCOE for CALPADS reporting services. These services are not new; our prior year contractor retired. MCOE will provide these services going forward.
4. \$ 5,640 new budget for the Art, Music and Instructional Materials Grant ( 1 time funds). Following the district plan, the services will be art related field trips and classes.
5. \$3,000 increase for Special Education Learning Recovery- BACR Contract
6. \$ 50,000 – Current year allocation for the Expanded Learning Opportunities Program (ELO-P) budgeted to return to the state.

**Transfers to Agencies:** - \$ 860 increase in Excess Cost (MCOE).

**Funding Source/Cost:** Unrestricted and Restricted LCFF, Federal, State and Local Funds  
Current Year 2022-23:

Total Revenue: \$ 1,305,499

Total Expenditures: \$ 1,433,230

**Recommendation:** Staff recommends approval of the district's First Interim Budget Report

# NICASIO School District

## 2022-23 SECOND INTERIM REPORT

March 2, 2023

# NICASIO SCHOOL DISTRICT

## Revenue Detail

### 2022-23

Revenue Source	2022-23 First Interim	2022-23 Second Interim
Property Tax/LCFF Limit Sources	\$ 775,280	\$ 789,170
Federal Revenues (Special Ed, TitleII-III, REAP)	\$ 34,822	\$ 37,541
Other State Revenues (Mandated Costs Block Grant, 1x Funding, Lottery)	\$ 128,818	\$ 177,060
Other Local Income (Parcel Tax, Interagency Services, Foundation Grants, MCOE Sp Ed Transfer)	\$ 300,286	\$ 301,728
<b>Total Revenues</b>	<b>\$ 1,239,206</b>	<b>\$ 1,305,499</b>

# NICASIO SCHOOL DISTRICT

## 2022-23

### Total Expenditure Details

Expenditure Type	2022-23 First Interim	2022-23 Second Interim
Certificated Salaries –(Teachers, Principal)	\$ 347,785	\$ 378,346
Classified Salaries-(Aides, Office, Custodial)	\$ 168,344	\$ 168,893
Employee Benefits-(Health, Payroll Taxes)	\$ 187,376	\$ 193,595
Books & Supplies- (Classroom, Office & Admin, Maintenance)	\$ 95,005	\$ 114,289
Services & Operating Expenses- (Utilities, Sp Ed Providers, Audit, Insurance )	\$ 407,262	\$ 482,261
Other Outgo (Payments to County Office & Debt Service Payments)	\$ 94,986	\$ 95,846
<b>Total Expenditures</b>	<b>\$ 1,300,758</b>	<b>\$ 1,433,230</b>

# 2022-23 SECOND INTERIM

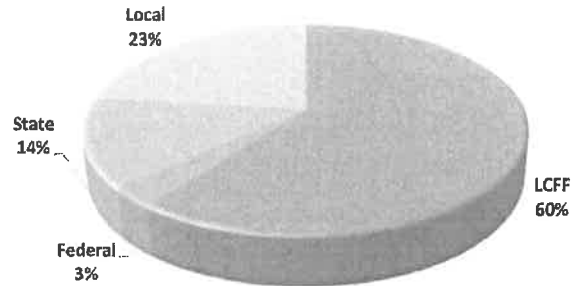
## Revenue and Expenditure Summary

☐ Total Revenues	\$ 1,305,499
☐ Total Expenditures	<u>\$ 1,433,230</u>
☐ Net Inc/Dec in Fund Balance	\$ -127.731
☐ Beginning Fund Balance:	\$ 795,072
☐ Ending Fund Balance:	\$ 667,341

**NICASIO ELEMENTARY**  
**2022-23 Second Interim - Current Year Snapshot**

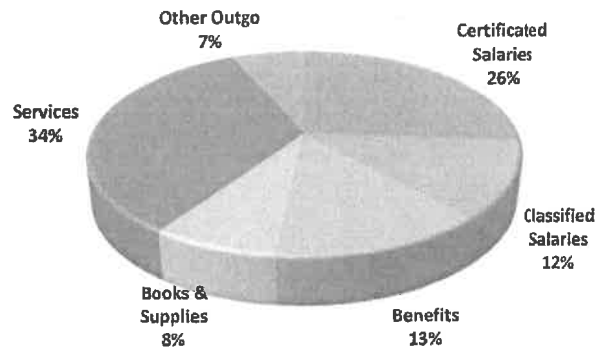
**REVENUES**

Source	Unrestricted	Restricted	Amount
LCFF	789,170	-	789,170
Federal	-	37,541	37,541
State	7,512	169,548	177,060
Local	20,442	281,286	301,728
Contribution	(58,779)	58,779	-
<b>Total Revenue:</b>	<b>758,345</b>	<b>547,154</b>	<b>1,305,499</b>



**EXPENDITURES**

Source	Unrestricted	Restricted	Amount
Certificated Salaries	264,127	114,219	378,346
Classified Salaries	135,677	33,216	168,893
Benefits	128,856	64,739	193,595
Books & Supplies	42,404	71,885	114,289
Services	241,094	241,167	482,261
Other Outgo	-	95,846	95,846
<b>Total Expenditures:</b>	<b>812,158</b>	<b>621,072</b>	<b>1,433,230</b>



<b>Net Increase (Decrease)</b>	<b>(53,813)</b>	<b>(73,918)</b>	<b>(127,731)</b>
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**TOTAL UNRESTRICTED GENERAL FUND BALANCE**

Year	Balance
2018-19	445,708
2019-20	532,022
2020-21	622,060
2021-22	630,235
2022-23	576,422
2023-24	525,781
2024-25	455,480





NICASIO SCHOOL DISTRICT  
2022-23 SECOND INTERIM

	2022-23 BUDGET	2022-23 FIRST INTERIM	2022-23 SECOND INTERIM	2023-24 MYP	2024-25 MYP	
LCFF Sources	774,280	775,280	789,170	795,170	801,170	LCFF Sources
Federal Revenues	26,274	34,822	37,541	28,217	28,217	Federal Revenues
State Revenues	46,758	128,818	177,060	133,860	133,860	State Revenues
Local Revenues	304,212	300,286	301,728	301,728	304,536	Local Revenues
<b>Total Revenues</b>	<b>1,151,524</b>	<b>1,239,206</b>	<b>1,305,499</b>	<b>1,258,975</b>	<b>1,267,783</b>	<b>Total Revenues</b>
Certificated	345,465	347,785	378,346	389,825	401,201	Certificated
Classified	164,905	168,344	168,893	169,672	171,131	Classified
Benefits	193,753	187,376	193,595	198,532	203,419	Benefits
Supplies	64,988	95,005	114,289	105,594	106,601	Supplies
Services	361,931	407,262	482,261	381,828	386,888	Services
Capital Outlay	-	-	-	-	-	Capital Outlay
Transfers to Agencies	90,137	94,986	95,846	100,256	104,886	Transfers to Agencies
<b>Total Expenditures</b>	<b>1,221,179</b>	<b>1,303,714</b>	<b>1,433,230</b>	<b>1,345,707</b>	<b>1,374,126</b>	<b>Total Expenditures</b>
<b>EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	<b>(68,655)</b>	<b>(61,552)</b>	<b>(127,731)</b>	<b>(86,732)</b>	<b>(106,126)</b>	
<b>Beginning Fund Balance/Unaudited AUDIT ADJUSTMENT</b>	<b>715,025</b>	<b>825,922</b>	<b>825,922</b>	<b>667,341</b>	<b>580,609</b>	<b>Beginning Fund Balance</b>
<b>Beginning Fund Balance Audited</b>		<b>(30,850)</b>	<b>(30,850)</b>			
<b>Ending Fund Balance</b>	<b>646,370</b>	<b>795,072</b>	<b>795,072</b>	<b>580,609</b>	<b>474,266</b>	<b>Ending Fund Balance</b>

Components of Ending Fund Balance	2022-23 BUDGET	2022-23 FIRST INTERIM	2022-23 SECOND INTERIM	2023-24 MYP	2024-25 MYP	Components of Ending Fund Balance
Restricted	66,869	158,632	95,414	54,828	18,785	Restricted
Reserved for Revolving Cash	1,000	1,000	1,000	1,000	1,000	Reserved for Revolving Cash
Economic Uncertainty	75,000	75,000	75,000	75,000	75,000	Economic Uncertainty
Board Reserve for Uncertainty	135,219	135,219	135,219	135,219	135,219	Board Reserve for Uncertainty
Board Reserve for Special Education	45,000	45,000	45,000	45,000	45,000	Board Reserve for Special Education
Other Assignments	15,606	24,913	24,613	22,580	20,547	Other Assignments
Undesignated/Unappropriated	307,676	293,756	295,590	246,982	178,714	Undesignated/Unappropriated
	<b>646,370</b>	<b>733,520</b>	<b>667,341</b>	<b>580,609</b>	<b>474,265</b>	

Economic Uncertainty - state required	6%	6%	5%	6%	5%	Economic Uncertainty - state required
Board reserve for uncertainty	11%	10%	9%	10%	10%	Board reserve for uncertainty
Board reserve for Special Education	4%	3%	3%	3%	3%	Board reserve for Special Education
Undesignated/Unappropriated	25%	23%	21%	18%	13%	Undesignated/Unappropriated
<b>Total reserves available for uncertainty</b>	<b><u>46%</u></b>	<b><u>42%</u></b>	<b><u>38%</u></b>	<b><u>37%</u></b>	<b><u>32%</u></b>	<b>Total reserves available for uncertainty</b>

**Multi Year Projections: MYP**

**2023-24 and 2024-25**

**Unrestricted: Revenue**

Property Tax increase - 1.5%

No Increase to Federal or State funds: all one time  
funding eliminated

No Increase to local funding

Adjusted district contribution for Excess cost 5%

**Unrestricted Expenditures**

Increase applicable salaries by 3% / classified by 1%

Updated benefits based on a calculation of statutory  
benefits and pension costs multiplied by salaries

Updated health and welfare costs 5%

Adjust retirement: STRS 23-24 and 24-25: remains at 19.10%

PERS retirement: 23-24 inc from 25.37% to 27%

**Updated unrestricted supplies and services by 3.44% CPI**

**2023-24 and 2024-25**

**Restricted Revenue**

No Increase to Federal or State funds: all one time  
funding eliminated

No Increase to local funding

Adjusted district contribution for Excess cost 5%

**Restricted Expenditures**

Increase applicable salaries by 3% / classified by 2%

Updated benefits based on a calculation of statutory  
benefits and pension costs multiplied by salaries

Updated health and welfare costs 5%

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: \_\_\_\_\_ 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: Margaret Bonardi Telephone: 415-662-2184  
Title: CBO E-mail: \_\_\_\_\_

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 first interim.	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 first interim.		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 first interim.	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 first interim.		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 first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim 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 first interim by more than five percent?	X	

Second Interim  
DISTRICT CERTIFICATION OF INTERIM REPORT  
For the Fiscal Year 2022-23

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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the 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 (2021-22) 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 first interim in OPEB liabilities?	n/a	
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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, 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)		X
		• Classified? (Section S8B, Line 3)		X
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	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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

2022-23 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	775,280.00	775,280.00	448,966.51	789,170.00	13,890.00	1.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,112.00	7,112.00	3,721.95	7,512.00	400.00	5.6%
4) Other Local Revenue		8600-8799	19,674.00	19,674.00	2,681.02	20,442.00	768.00	3.9%
5) TOTAL, REVENUES			802,066.00	802,066.00	455,369.48	817,124.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	247,998.00	247,998.00	140,538.78	264,127.00	(16,129.00)	-6.5%
2) Classified Salaries		2000-2999	126,527.00	128,604.00	76,754.16	135,677.00	(7,073.00)	-5.5%
3) Employee Benefits		3000-3999	131,659.00	125,127.00	69,874.36	128,856.00	(3,729.00)	-3.0%
4) Books and Supplies		4000-4999	40,516.00	41,516.00	24,313.77	42,404.00	(888.00)	-2.1%
5) Services and Other Operating Expenditures		5000-5999	189,454.00	225,346.00	79,785.86	241,094.00	(15,748.00)	-7.0%
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			736,154.00	768,591.00	391,266.93	812,158.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			65,912.00	33,475.00	64,102.55	4,966.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(53,930.00)	(58,779.00)	0.00	(58,779.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(53,930.00)	(58,779.00)	0.00	(58,779.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,982.00	(25,304.00)	64,102.55	(53,813.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	567,518.87	630,235.43		630,235.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			567,518.87	630,235.43		630,235.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			567,518.87	630,235.43		630,235.43		
2) Ending Balance, June 30 (E + F1e)			579,500.87	604,931.43		576,422.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		

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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)
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								
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	205,131.63		204,831.63		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	75,000.00		75,000.00		
Unassigned/Unappropriated Amount		9790	579,500.87	323,799.80		295,590.80		
<b>LCFF SOURCES</b>								
<b>Principal Apportionment</b>								
State Aid - Current Year		8011	39,527.00	39,527.00	21,773.00	39,527.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	6,834.00	6,834.00	3,711.00	7,422.00	588.00	8.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Tax Relief Subventions</b>								
Homeowners' Exemptions		8021	2,804.00	2,804.00	1,367.91	2,606.00	(198.00)	-7.1%
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%
<b>County &amp; District Taxes</b>								
Secured Roll Taxes		8041	721,743.00	721,743.00	408,164.54	735,437.00	13,694.00	1.9%
Unsecured Roll Taxes		8042	13,638.00	13,638.00	13,216.92	13,444.00	(194.00)	-1.4%
Prior Years' Taxes		8043	734.00	734.00	733.14	734.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Miscellaneous Funds (EC 41604)</b>								
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			785,280.00	785,280.00	448,966.51	799,170.00	13,890.00	1.8%
<b>LCFF Transfers</b>								
<b>Unrestricted LCFF</b>								
Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	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	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>775,280.00</b>	<b>775,280.00</b>	<b>448,966.51</b>	<b>789,170.00</b>	<b>13,890.00</b>	<b>1.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	1,271.00	1,271.00	1,169.00	1,271.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,741.00	5,741.00	2,133.12	5,741.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	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)
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	100.00	100.00	419.83	500.00	400.00	400.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,112.00</b>	<b>7,112.00</b>	<b>3,721.95</b>	<b>7,512.00</b>	<b>400.00</b>	<b>5.6%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	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	2,500.00	2,500.00	1,863.47	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	12,000.00	12,000.00	0.00	12,000.00	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%



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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)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	500.00	500.00	817.55	1,268.00	768.00	153.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	4,674.00	4,674.00	0.00	4,674.00	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			19,674.00	19,674.00	2,681.02	20,442.00	768.00	3.9%
TOTAL, REVENUES			802,066.00	802,066.00	455,369.48	817,124.00	15,058.00	1.9%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	171,603.00	171,603.00	92,672.80	183,145.00	(11,542.00)	-6.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	76,395.00	76,395.00	47,865.98	80,982.00	(4,587.00)	-6.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			247,998.00	247,998.00	140,538.78	264,127.00	(16,129.00)	-6.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	18,968.00	19,860.00	10,712.69	20,669.00	(809.00)	-4.1%
Classified Support Salaries		2200	36,580.00	36,580.00	24,602.66	40,760.00	(4,180.00)	-11.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	70,979.00	72,164.00	41,438.81	74,248.00	(2,084.00)	-2.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			126,527.00	128,604.00	76,754.16	135,677.00	(7,073.00)	-5.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	47,368.00	47,368.00	26,142.07	48,963.00	(1,595.00)	-3.4%
PERS		3201-3202	28,083.00	23,641.00	14,845.00	25,091.00	(1,450.00)	-6.1%
OASDI/Medicare/Alternative		3301-3302	15,254.00	11,840.00	6,950.69	12,214.00	(374.00)	-3.2%
Health and Welfare Benefits		3401-3402	34,679.00	37,053.00	18,905.64	37,053.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,066.00	2,016.00	1,190.47	2,123.00	(107.00)	-5.3%
Workers' Compensation		3601-3602	3,209.00	3,209.00	1,840.49	3,412.00	(203.00)	-6.3%
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%

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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			131,659.00	125,127.00	69,874.36	128,856.00	(3,729.00)	-3.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,634.00	3,083.00	3,082.58	3,083.00	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	36,382.00	37,382.00	21,231.19	37,682.00	(300.00)	-0.8%
Noncapitalized Equipment		4400	2,500.00	1,051.00	0.00	1,639.00	(588.00)	-55.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			40,516.00	41,516.00	24,313.77	42,404.00	(888.00)	-2.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	200.00	0.00	200.00	0.00	0.0%
Dues and Memberships		5300	2,400.00	2,683.00	2,012.61	2,883.00	(200.00)	-7.5%
Insurance		5400-5450	13,396.00	18,104.00	18,104.00	18,104.00	0.00	0.0%
Operations and Housekeeping Services		5500	44,000.00	44,000.00	21,344.42	44,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,400.00	13,900.00	8,814.82	13,930.00	(30.00)	-0.2%
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	112,157.00	142,558.00	28,685.45	158,076.00	(15,518.00)	-10.9%
Communications		5900	3,901.00	3,901.00	824.56	3,901.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,454.00	225,346.00	79,785.86	241,094.00	(15,748.00)	-7.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

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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 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						
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			736,154.00	768,591.00	391,266.93	812,158.00	(43,567.00)	-5.7%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

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 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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(133,930.00)	(138,779.00)	0.00	(138,779.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(53,930.00)	(58,779.00)	0.00	(58,779.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(53,930.00)	(58,779.00)	0.00	(58,779.00)	0.00	0.0%

2022-23 Second 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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,274.00	34,822.00	7,013.98	37,541.00	2,719.00	7.8%
3) Other State Revenue		8300-8599	39,646.00	121,706.00	85,673.55	169,548.00	47,842.00	39.3%
4) Other Local Revenue		8600-8799	284,538.00	280,612.00	157,170.30	281,286.00	674.00	0.2%
5) TOTAL, REVENUES			350,458.00	437,140.00	249,857.83	488,375.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	97,467.00	99,787.00	57,803.51	114,219.00	(14,432.00)	-14.5%
2) Classified Salaries		2000-2999	38,378.00	39,740.00	16,597.80	33,216.00	6,524.00	16.4%
3) Employee Benefits		3000-3999	62,094.00	62,249.00	14,980.79	64,739.00	(2,490.00)	-4.0%
4) Books and Supplies		4000-4999	24,472.00	53,489.00	28,002.34	71,885.00	(18,396.00)	-34.4%
5) Services and Other Operating Expenditures		5000-5999	172,477.00	181,916.00	69,370.08	241,167.00	(59,251.00)	-32.6%
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	90,137.00	94,986.00	4,849.00	95,846.00	(860.00)	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			485,025.00	532,167.00	191,603.52	621,072.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(134,567.00)	(95,027.00)	58,254.31	(132,697.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	53,930.00	58,779.00	0.00	58,779.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			53,930.00	58,779.00	0.00	58,779.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(80,637.00)	(36,248.00)	58,254.31	(73,918.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	147,505.63	195,686.94		195,686.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	(30,850.00)		(30,850.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,505.63	164,836.94		164,836.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,505.63	164,836.94		164,836.94		
2) Ending Balance, June 30 (E + F1e)			66,868.63	128,588.94		90,918.94		
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		

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 Others		9719	0.00	0.00		0.00		
b) Restricted		9740	66,868.63	158,632.05		95,414.05		
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	(30,043.11)		(4,495.11)		
<b>LCFF SOURCES</b>								
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		
<b>LCFF Transfers</b>								
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%
<b>FEDERAL REVENUE</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,829.00	2,829.00	0.00	2,829.00	0.00	0.0%
Special Education Discretionary Grants		8182	429.00	429.00	0.00	429.00	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		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,303.00	1,303.00	342.00	1,388.00	85.00	6.5%
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	1,287.00	1,287.00	0.00	1,287.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,426.00	28,974.00	6,671.98	31,608.00	2,634.00	9.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>26,274.00</b>	<b>34,822.00</b>	<b>7,013.98</b>	<b>37,541.00</b>	<b>2,719.00</b>	<b>7.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,256.00	2,256.00	139.55	2,256.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second 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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	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	37,390.00	119,450.00	85,534.00	167,292.00	47,842.00	40.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>39,646.00</b>	<b>121,706.00</b>	<b>85,673.55</b>	<b>169,548.00</b>	<b>47,842.00</b>	<b>39.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	222,342.00	222,342.00	122,186.30	222,156.00	(186.00)	-0.1%
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	0.00	1,000.00	0.00	1,000.00	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		



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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)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	39,907.00	34,981.00	34,984.00	34,981.00	0.00	0.0%
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	22,289.00	22,289.00	0.00	23,149.00	860.00	3.9%
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			284,538.00	280,612.00	157,170.30	281,286.00	674.00	0.2%
TOTAL, REVENUES			350,458.00	437,140.00	249,857.83	488,375.00	51,235.00	11.7%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	72,002.00	74,322.00	40,629.60	79,886.00	(5,564.00)	-7.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	25,465.00	25,465.00	17,173.91	34,333.00	(8,868.00)	-34.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			97,467.00	99,787.00	57,803.51	114,219.00	(14,432.00)	-14.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	38,378.00	39,740.00	16,597.80	33,216.00	6,524.00	16.4%
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			38,378.00	39,740.00	16,597.80	33,216.00	6,524.00	16.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	53,679.00	53,923.00	10,999.80	56,641.00	(2,718.00)	-5.0%
PERS		3201-3202	1,741.00	1,692.00	954.06	1,791.00	(99.00)	-5.9%
OASDI/Medicare/Alternative		3301-3302	4,296.00	4,284.00	2,024.69	3,984.00	300.00	7.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	842.00	848.00	372.00	818.00	30.00	3.5%
Workers' Compensation		3601-3602	1,536.00	1,502.00	630.24	1,505.00	(3.00)	-0.2%
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%

2022-23 Second 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)
TOTAL, EMPLOYEE BENEFITS			62,094.00	62,249.00	14,980.79	64,739.00	(2,490.00)	-4.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	14,216.00	14,528.00	15,229.40	15,231.00	(703.00)	-4.8%
Books and Other Reference Materials		4200	2,256.00	3,669.00	3,676.77	9,669.00	(6,000.00)	-163.5%
Materials and Supplies		4300	4,000.00	31,934.00	9,096.17	43,770.00	(11,836.00)	-37.1%
Noncapitalized Equipment		4400	4,000.00	3,358.00	0.00	3,215.00	143.00	4.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,472.00	53,489.00	28,002.34	71,885.00	(18,396.00)	-34.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	51,303.00	53,713.00	2,500.00	3,779.00	49,934.00	93.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	115,174.00	121,703.00	63,120.08	230,888.00	(109,185.00)	-89.7%
Communications		5900	6,000.00	6,500.00	3,750.00	6,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			172,477.00	181,916.00	69,370.08	241,167.00	(59,251.00)	-32.6%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	90,137.00	94,986.00	4,849.00	95,846.00	(860.00)	-0.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

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 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	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)			90,137.00	94,986.00	4,849.00	95,846.00	(860.00)	-0.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			485,025.00	532,167.00	191,603.52	621,072.00	(88,905.00)	-16.7%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%

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 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%
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	133,930.00	138,779.00	0.00	138,779.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(80,000.00)	(80,000.00)	0.00	(80,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			53,930.00	58,779.00	0.00	58,779.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			53,930.00	58,779.00	0.00	58,779.00	0.00	0.0%

2022-23 Second 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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	775,280.00	775,280.00	448,966.51	789,170.00	13,890.00	1.8%
2) Federal Revenue		8100-8299	26,274.00	34,822.00	7,013.98	37,541.00	2,719.00	7.8%
3) Other State Revenue		8300-8599	46,758.00	128,818.00	89,395.50	177,060.00	48,242.00	37.4%
4) Other Local Revenue		8600-8799	304,212.00	300,286.00	159,851.32	301,728.00	1,442.00	0.5%
5) TOTAL, REVENUES			1,152,524.00	1,239,206.00	705,227.31	1,305,499.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	345,465.00	347,785.00	198,342.29	378,346.00	(30,561.00)	-8.8%
2) Classified Salaries		2000-2999	164,905.00	168,344.00	93,351.96	168,893.00	(549.00)	-0.3%
3) Employee Benefits		3000-3999	193,753.00	187,376.00	84,855.15	193,595.00	(6,219.00)	-3.3%
4) Books and Supplies		4000-4999	64,988.00	95,005.00	52,316.11	114,289.00	(19,284.00)	-20.3%
5) Services and Other Operating Expenditures		5000-5999	361,931.00	407,262.00	149,155.94	482,261.00	(74,999.00)	-18.4%
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	90,137.00	94,986.00	4,849.00	95,846.00	(860.00)	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,221,179.00	1,300,758.00	582,870.45	1,433,230.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(68,655.00)	(61,552.00)	122,356.86	(127,731.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(68,655.00)	(61,552.00)	122,356.86	(127,731.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	715,024.50	825,922.37		825,922.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	(30,850.00)		(30,850.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			715,024.50	795,072.37		795,072.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			715,024.50	795,072.37		795,072.37		
2) Ending Balance, June 30 (E + F1e)			646,369.50	733,520.37		667,341.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

2022-23 Second 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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	66,868.63	158,632.05		95,414.05		
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	205,131.63		204,831.63		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	75,000.00		75,000.00		
Unassigned/Unappropriated Amount		9790	579,500.87	293,756.69		291,095.69		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	39,527.00	39,527.00	21,773.00	39,527.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	6,834.00	6,834.00	3,711.00	7,422.00	588.00	8.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	2,804.00	2,804.00	1,367.91	2,606.00	(198.00)	-7.1%
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	721,743.00	721,743.00	408,164.54	735,437.00	13,694.00	1.9%
Unsecured Roll Taxes		8042	13,638.00	13,638.00	13,216.92	13,444.00	(194.00)	-1.4%
Prior Years' Taxes		8043	734.00	734.00	733.14	734.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
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			785,280.00	785,280.00	448,966.51	799,170.00	13,890.00	1.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(10,000.00)	(10,000.00)	0.00	(10,000.00)	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	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			775,280.00	775,280.00	448,966.51	789,170.00	13,890.00	1.8%
<b>FEDERAL REVENUE</b>								

2022-23 Second 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)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,829.00	2,829.00	0.00	2,829.00	0.00	0.0%
Special Education Discretionary Grants		8182	429.00	429.00	0.00	429.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,303.00	1,303.00	342.00	1,388.00	85.00	6.5%
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	1,287.00	1,287.00	0.00	1,287.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	20,426.00	28,974.00	6,671.98	31,608.00	2,634.00	9.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>26,274.00</b>	<b>34,822.00</b>	<b>7,013.98</b>	<b>37,541.00</b>	<b>2,719.00</b>	<b>7.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,271.00	1,271.00	1,169.00	1,271.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	7,997.00	7,997.00	2,272.67	7,997.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	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	37,490.00	119,550.00	85,953.83	167,792.00	48,242.00	40.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>46,758.00</b>	<b>128,818.00</b>	<b>89,395.50</b>	<b>177,060.00</b>	<b>48,242.00</b>	<b>37.4%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	222,342.00	222,342.00	122,186.30	222,156.00	(186.00)	-0.1%
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	2,500.00	2,500.00	1,863.47	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	12,000.00	13,000.00	0.00	13,000.00	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%



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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)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	40,407.00	35,481.00	35,801.55	36,249.00	768.00	2.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	4,674.00	4,674.00	0.00	4,674.00	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	22,289.00	22,289.00	0.00	23,149.00	860.00	3.9%
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			304,212.00	300,286.00	159,851.32	301,728.00	1,442.00	0.5%
TOTAL, REVENUES			1,152,524.00	1,239,206.00	705,227.31	1,305,499.00	66,293.00	5.3%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	243,605.00	245,925.00	133,302.40	263,031.00	(17,106.00)	-7.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	101,860.00	101,860.00	65,039.89	115,315.00	(13,455.00)	-13.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			345,465.00	347,785.00	198,342.29	378,346.00	(30,561.00)	-8.8%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	57,346.00	59,600.00	27,310.49	53,885.00	5,715.00	9.6%
Classified Support Salaries		2200	36,580.00	36,580.00	24,602.66	40,760.00	(4,180.00)	-11.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	70,979.00	72,164.00	41,438.81	74,248.00	(2,084.00)	-2.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			164,905.00	168,344.00	93,351.96	168,893.00	(549.00)	-0.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	101,047.00	101,291.00	37,141.87	105,604.00	(4,313.00)	-4.3%
PERS		3201-3202	29,824.00	25,333.00	15,799.06	26,882.00	(1,549.00)	-6.1%
OASDI/Medicare/Alternative		3301-3302	19,550.00	16,124.00	8,975.38	16,198.00	(74.00)	-0.5%
Health and Welfare Benefits		3401-3402	34,679.00	37,053.00	18,905.64	37,053.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,908.00	2,864.00	1,562.47	2,941.00	(77.00)	-2.7%
Workers' Compensation		3601-3602	4,745.00	4,711.00	2,470.73	4,917.00	(206.00)	-4.4%
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%

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TOTAL, EMPLOYEE BENEFITS			193,753.00	187,376.00	84,855.15	193,595.00	(6,219.00)	-3.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	15,850.00	17,611.00	18,311.98	18,314.00	(703.00)	-4.0%
Books and Other Reference Materials		4200	2,256.00	3,669.00	3,676.77	9,669.00	(6,000.00)	-163.5%
Materials and Supplies		4300	40,382.00	69,316.00	30,327.36	81,452.00	(12,136.00)	-17.5%
Noncapitalized Equipment		4400	6,500.00	4,409.00	0.00	4,854.00	(445.00)	-10.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			64,988.00	95,005.00	52,316.11	114,289.00	(19,284.00)	-20.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	51,503.00	53,913.00	2,500.00	3,979.00	49,934.00	92.6%
Dues and Memberships		5300	2,400.00	2,683.00	2,012.61	2,883.00	(200.00)	-7.5%
Insurance		5400-5450	13,396.00	18,104.00	18,104.00	18,104.00	0.00	0.0%
Operations and Housekeeping Services		5500	44,000.00	44,000.00	21,344.42	44,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,400.00	13,900.00	8,814.82	13,930.00	(30.00)	-0.2%
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	227,331.00	264,261.00	91,805.53	388,964.00	(124,703.00)	-47.2%
Communications		5900	9,901.00	10,401.00	4,574.56	10,401.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			361,931.00	407,262.00	149,155.94	482,261.00	(74,999.00)	-18.4%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	90,137.00	94,986.00	4,849.00	95,846.00	(860.00)	-0.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

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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	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)			90,137.00	94,986.00	4,849.00	95,846.00	(860.00)	-0.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,221,179.00	1,300,758.00	582,870.45	1,433,230.00	(132,472.00)	-10.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

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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%
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)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Projected Totals
6230	California Clean Energy Jobs Act	342.62
6300	Lottery: Instructional Materials	4,217.97
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.96
7435	Learning Recovery Emergency Block Grant	27,591.00
9010	Other Restricted Local	63,261.50
Total, Restricted Balance		95,414.05

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	10,000.00	10,000.00	0.00	10,000.00	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	250.00	250.00	135.66	250.00	0.00	0.0%
5) TOTAL, REVENUES			10,250.00	10,250.00	135.66	10,250.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			250.00	250.00	135.66	250.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			250.00	250.00	135.66	250.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	49,834.85	53,290.90		53,290.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,834.85	53,290.90		53,290.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,834.85	53,290.90		53,290.90		
2) Ending Balance, June 30 (E + F1e)			50,084.85	53,540.90		53,540.90		
<b>Components of Ending Fund Balance</b>								
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	50,084.85	53,540.90		53,540.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	250.00	250.00	135.66	250.00	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			250.00	250.00	135.66	250.00	0.00	0.0%
TOTAL, REVENUES			10,250.00	10,250.00	135.66	10,250.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,000.00	10,000.00	0.00	10,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%



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, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	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			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	273,188.79	285,627.49		285,627.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			273,188.79	285,627.49		285,627.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			273,188.79	285,627.49		285,627.49		
2) Ending Balance, June 30 (E + F1e)			273,188.79	285,627.49		285,627.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		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	273,188.79	285,627.49		285,627.49		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
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								
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	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	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 Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	789,170.00	.76%	795,170.00	.75%	801,170.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	7,512.00	0.00%	7,512.00	0.00%	7,512.00
4. Other Local Revenues	8600-8799	20,442.00	0.00%	20,442.00	0.00%	20,442.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(58,779.00)	7.50%	(63,189.00)	7.33%	(67,819.00)
6. Total (Sum lines A1 thru A5c)		758,345.00	.21%	759,935.00	.18%	761,305.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				264,127.00		273,407.00
b. Step & Column Adjustment				7,566.00		7,984.00
c. Cost-of-Living Adjustment				5,044.00		0.00
d. Other Adjustments				(3,330.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	264,127.00	3.51%	273,407.00	2.92%	281,391.00
2. Classified Salaries						
a. Base Salaries				135,677.00		137,561.00
b. Step & Column Adjustment				1,309.00		1,351.00
c. Cost-of-Living Adjustment				2,618.00		
d. Other Adjustments				(2,043.00)		25.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	135,677.00	1.39%	137,561.00	1.00%	138,937.00
3. Employee Benefits	3000-3999	128,856.00	3.52%	133,393.00	3.10%	137,529.00
4. Books and Supplies	4000-4999	42,404.00	3.83%	44,027.00	2.32%	45,048.00
5. Services and Other Operating Expenditures	5000-5999	241,094.00	(7.84%)	222,189.00	2.93%	228,701.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		812,158.00	(.19%)	810,577.00	2.59%	831,606.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(53,813.00)		(50,642.00)		(70,301.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		630,235.43		576,422.43		525,780.43
2. Ending Fund Balance (Sum lines C and D1)		576,422.43		525,780.43		455,479.43
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	204,831.63		202,799.00		200,766.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	75,000.00		75,000.00		75,000.00
2. Unassigned/Unappropriated	9790	295,590.80		246,981.43		178,713.43
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		576,422.43		525,780.43		455,479.43
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	75,000.00		75,000.00		75,000.00
c. Unassigned/Unappropriated	9790	295,590.80		246,981.43		178,713.43
(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)		370,590.80		321,981.43		253,713.43
<b>F. ASSUMPTIONS</b>						
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.						
Removed retro pay in 2023-24. Reallocated salaries from restricted to unrestricted.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	37,541.00	(24.84%)	28,217.00	0.00%	28,217.00
3. Other State Revenues	8300-8599	169,548.00	(25.48%)	126,348.00	0.00%	126,348.00
4. Other Local Revenues	8600-8799	281,286.00	0.00%	281,286.00	1.00%	284,094.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	58,779.00	7.50%	63,189.00	7.33%	67,819.00
6. Total (Sum lines A1 thru A5c)		547,154.00	(8.79%)	499,040.00	1.49%	506,478.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				114,219.00		116,417.00
b. Step & Column Adjustment				3,231.00		3,393.00
c. Cost-of-Living Adjustment				2,154.00		
d. Other Adjustments				(3,187.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	114,219.00	1.92%	116,417.00	2.91%	119,810.00
2. Classified Salaries						
a. Base Salaries				33,216.00		32,110.00
b. Step & Column Adjustment				105.00		108.00
c. Cost-of-Living Adjustment				105.00		
d. Other Adjustments				(1,316.00)		(25.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,216.00	(3.33%)	32,110.00	.26%	32,193.00
3. Employee Benefits	3000-3999	64,739.00	.62%	65,140.00	1.15%	65,890.00
4. Books and Supplies	4000-4999	71,885.00	(14.35%)	61,567.00	(.02%)	61,553.00
5. Services and Other Operating Expenditures	5000-5999	241,167.00	(33.81%)	159,639.00	(.91%)	158,187.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	95,846.00	4.60%	100,256.00	4.62%	104,886.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		621,072.00	(13.84%)	535,129.00	1.38%	542,519.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(73,918.00)		(36,089.00)		(36,041.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		164,836.94		90,918.94		54,829.94
2. Ending Fund Balance (Sum lines C and D1)		90,918.94		54,829.94		18,788.94
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	95,414.05		54,829.94		18,788.94
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)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	(4,495.11)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		90,918.94		54,829.94		18,788.94
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
Removed retro pay in 2023-24. Reallocated salaries from restricted to unrestricted.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	789,170.00	.76%	795,170.00	.75%	801,170.00
2. Federal Revenues	8100-8299	37,541.00	(24.84%)	28,217.00	0.00%	28,217.00
3. Other State Revenues	8300-8599	177,060.00	(24.40%)	133,860.00	0.00%	133,860.00
4. Other Local Revenues	8600-8799	301,728.00	0.00%	301,728.00	.93%	304,536.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,305,499.00	(3.56%)	1,258,975.00	.70%	1,267,783.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				378,346.00		389,824.00
b. Step & Column Adjustment				10,797.00		11,377.00
c. Cost-of-Living Adjustment				7,198.00		0.00
d. Other Adjustments				(6,517.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	378,346.00	3.03%	389,824.00	2.92%	401,201.00
2. Classified Salaries						
a. Base Salaries				168,893.00		169,671.00
b. Step & Column Adjustment				1,414.00		1,459.00
c. Cost-of-Living Adjustment				2,723.00		0.00
d. Other Adjustments				(3,359.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	168,893.00	.46%	169,671.00	.86%	171,130.00
3. Employee Benefits	3000-3999	193,595.00	2.55%	198,533.00	2.46%	203,419.00
4. Books and Supplies	4000-4999	114,289.00	(7.61%)	105,594.00	.95%	106,601.00
5. Services and Other Operating Expenditures	5000-5999	482,261.00	(20.83%)	381,828.00	1.33%	386,888.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	95,846.00	4.60%	100,256.00	4.62%	104,886.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,433,230.00	(6.11%)	1,345,706.00	2.11%	1,374,125.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(127,731.00)		(86,731.00)		(106,342.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		795,072.37		667,341.37		580,610.37
2. Ending Fund Balance (Sum lines C and D1)		667,341.37		580,610.37		474,268.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	95,414.05		54,829.94		18,788.94
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	204,831.63		202,799.00		200,766.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	75,000.00		75,000.00		75,000.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	291,095.69		246,981.43		178,713.43
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		667,341.37		580,610.37		474,268.37
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	75,000.00		75,000.00		75,000.00
c. Unassigned/Unappropriated	9790	295,590.80		246,981.43		178,713.43
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(4,495.11)		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)		366,095.69		321,981.43		253,713.43
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		25.54%		23.93%		18.46%
<b>F. RECOMMENDED RESERVES</b>						
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):						
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)						
		0.00				
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)						
		32.48		32.25		32.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,433,230.00		1,345,706.00		1,374,125.00
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)		1,433,230.00		1,345,706.00		1,374,125.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		71,661.50		67,285.30		68,706.25
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		75,000.00		75,000.00		75,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	33.45	33.45	32.48	33.48	.03	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	33.45	33.45	32.48	33.48	.03	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	.22	.22	.22	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	0.00	0.00	.22	.22	.22	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	33.45	33.45	32.70	33.70	.25	1.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (1)

21 65409 0000000  
Form CASH  
D82SEPXXRX(2022-23)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			878,238.00	841,845.00	705,830.00	683,197.00	629,832.00	576,241.00	1,030,018.00	898,635.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,979.00	1,979.00	5,419.00	3,563.00	3,563.00	5,418.00	3,563.00	4,293.00
Property Taxes	8020-8079		0.00	0.00	0.00	11,843.00	0.00	404,110.00	5,423.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	(1.00)	1,673.00	5,019.00	0.00	323.00	5,579.00
Other State Revenue	8300-8599		2,500.00	2,514.00	4,767.00	4,500.00	22,119.00	48,496.00	4,500.00	18,593.00
Other Local Revenue	8600-8799		0.00	0.00	35,404.00	0.00	791.00	123,656.00	0.00	30,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,479.00	4,493.00	45,589.00	21,579.00	31,492.00	581,680.00	13,809.00	58,465.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		8,488.00	8,488.00	32,990.00	33,902.00	33,140.00	34,115.00	47,218.00	36,163.00
Classified Salaries	2000-2999		7,684.00	10,013.00	14,973.00	12,749.00	13,967.00	14,342.00	19,624.00	15,108.00
Employee Benefits	3000-3999		4,652.00	7,808.00	13,810.00	13,625.00	13,725.00	14,007.00	17,229.00	21,748.00
Books and Supplies	4000-4999		8,289.00	15,329.00	7,966.00	4,978.00	7,135.00	2,499.00	6,120.00	12,395.00
Services	5000-5999		1,618.00	30,478.00	14,885.00	15,026.00	13,984.00	21,736.00	51,429.00	65,901.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499							50,000.00		45,000.00
Interfund Transfers Out	7600-7629									

Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			30,731.00	72,116.00	84,624.00	80,280.00	81,951.00	136,699.00	141,620.00	196,315.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		2,287.00	5,095.00	13,781.00	0.00	2,116.00	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	2,287.00	5,095.00	13,781.00	0.00	2,116.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		12,428.00	73,487.00	(2,621.00)	(7,009.00)	5,248.00	(8,796.00)	3,572.00	(4,535.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690					1,673.00		0.00	0.00	
SUBTOTAL		0.00	12,428.00	73,487.00	(2,621.00)	(5,336.00)	5,248.00	(8,796.00)	3,572.00	(4,535.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(10,141.00)	(68,392.00)	16,402.00	5,336.00	(3,132.00)	8,796.00	(3,572.00)	4,535.00
E. NET INCREASE/DECREASE (B - C + D)			(36,393.00)	(136,015.00)	(22,633.00)	(53,365.00)	(53,591.00)	453,777.00	(131,383.00)	(133,315.00)
F. ENDING CASH (A + E)			841,845.00	705,830.00	683,197.00	629,832.00	576,241.00	1,030,018.00	898,635.00	765,320.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (1)

21 65409 0000000  
Form CASH  
D82SEPXKRX(2022-23)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		765,320.00	646,985.00	916,271.00	783,548.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,293.00	4,293.00	4,293.00	4,293.00	0.00		46,949.00	46,949.00
Property Taxes	8020-8079	0.00	300,000.00	0.00	30,845.00			752,221.00	752,221.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(10,000.00)			(10,000.00)	(10,000.00)
Federal Revenue	8100-8299	5,579.00	5,579.00	5,579.00	8,213.00			37,543.00	37,541.00
Other State Revenue	8300-8599	18,593.00	18,593.00	18,593.00	13,291.00			177,059.00	177,060.00
Other Local Revenue	8600-8799	0.00	90,000.00	0.00	21,876.00			301,727.00	301,728.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		28,465.00	418,465.00	28,465.00	68,518.00	0.00	0.00	1,305,499.00	1,305,499.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	36,163.00	36,163.00	36,163.00	35,355.00	0.00		378,348.00	378,346.00
Classified Salaries	2000-2999	15,108.00	15,108.00	15,108.00	15,108.00			168,892.00	168,893.00
Employee Benefits	3000-3999	21,748.00	21,748.00	21,748.00	21,748.00			193,596.00	193,595.00
Books and Supplies	4000-4999	12,395.00	12,395.00	12,395.00	12,395.00			114,291.00	114,289.00
Services	5000-5999	65,901.00	65,901.00	65,901.00	69,501.00			482,261.00	482,261.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499			15,000.00	(14,154.00)			95,846.00	95,846.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00



Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		151,315.00	151,315.00	166,315.00	139,953.00	0.00	0.00	1,433,234.00	1,433,230.00
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	1,274.00	(32,000.00)			(7,447.00)	
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	1,274.00	(32,000.00)	0.00	0.00	(7,447.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(4,515.00)	(2,136.00)	(3,853.00)	(58,391.00)			2,879.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690				0.00			1,673.00	
SUBTOTAL		(4,515.00)	(2,136.00)	(3,853.00)	(58,391.00)	0.00	0.00	4,552.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		4,515.00	2,136.00	5,127.00	26,391.00	0.00	0.00	(11,999.00)	
E. NET INCREASE/DECREASE (B - C + D)		(118,335.00)	269,286.00	(132,723.00)	(45,044.00)	0.00	0.00	(139,734.00)	(127,731.00)
F. ENDING CASH (A + E)		646,985.00	916,271.00	783,548.00	738,504.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								738,504.00	

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,433,230.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	37,541.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,000.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,000.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,394,689.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				32.70
B. Expenditures per ADA (Line I.E divided by Line II.A)				42,651.04
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
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.)			1,094,543.08	32,997.98
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			1,094,543.08	32,997.98
B. Required effort (Line A.2 times 90%)			985,088.77	29,698.18

C. Current year expenditures (Line I.E and Line II.B)	1,394,689.00	42,651.04
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*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.		
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
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 pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 23,325.00
2. Contracted general administrative positions not paid through pay roll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through pay roll, 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 pay roll (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) 717,509.00

#### 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) 3.25%

### 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) 60,429.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 5,612.00

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)	4,174.85
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)	70,215.85
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	70,215.85
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	693,553.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	296,017.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	111,930.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	27,939.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	11,900.00
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)	1,547.00
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)	0.00
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)	124,282.15
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)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	1,267,168.15
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.54%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	5.54%
<b>Part IV - Carry-forward Adjustment</b>	
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)** 70,215.85

**B. Carry-forward adjustment from prior year(s)**

1. Carry-forward adjustment from the second prior year	8,593.73
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00

**C. Carry-forward adjustment for under- or over-recovery in the current year**

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.83%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00

**D. Preliminary carry-forward adjustment (Line C1 or C2)** 0.00

**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
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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
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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
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LEA request for Option 1, Option 2, or Option 3	1
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**F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** 0.00

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi year 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 first interim projections.

District's ADA Standard Percentage Range:

### 1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	33.25	33.48		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>33.25</b>	<b>33.48</b>	<b>.7%</b>	<b>Met</b>
1st Subsequent Year (2023-24)	District Regular	32.25	32.48		
	Charter School				
	<b>Total ADA</b>	<b>32.25</b>	<b>32.48</b>	<b>.7%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)	District Regular	32.25	32.48		
	Charter School				
	<b>Total ADA</b>	<b>32.25</b>	<b>32.48</b>	<b>.7%</b>	<b>Met</b>

### 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 first interim projections 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 first interim projections

**District's Enrollment Standard Percentage Range:**

**2A. Calculating the District's Enrollment Variances**

**DATA ENTRY:** First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	35.00	34.00	
	Charter School			
	<b>Total Enrollment</b>	<b>35.00</b>	<b>34.00</b>	<b>(2.9%)</b>
1st Subsequent Year (2023-24)	District Regular	35.00	34.00	
	Charter School			
	<b>Total Enrollment</b>	<b>35.00</b>	<b>34.00</b>	<b>(2.9%)</b>
2nd Subsequent Year (2024-25)	District Regular	35.00	34.00	
	Charter School			
	<b>Total Enrollment</b>	<b>35.00</b>	<b>34.00</b>	<b>(2.9%)</b>

**2B. Comparison of District Enrollment to the Standard**

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Small decline since First Interim. With a small school district, small changes to enrollment show large variances to the standard.



### 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. First Interim 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 Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)			
District Regular	37	38	
Charter School			
<b>Total ADA/Enrollment</b>	<b>37</b>	<b>38</b>	<b>97.4%</b>
Second Prior Year (2020-21)			
District Regular	37	34	
Charter School			
<b>Total ADA/Enrollment</b>	<b>37</b>	<b>34</b>	<b>108.8%</b>
First Prior Year (2021-22)			
District Regular	34	36	
Charter School			
<b>Total ADA/Enrollment</b>	<b>34</b>	<b>36</b>	<b>94.4%</b>
Historical Average Ratio:			100.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			100.7%

#### 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 (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2022-23)				
District Regular	32	34		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>32</b>	<b>34</b>	<b>94.1%</b>	<b>Met</b>
1st Subsequent Year (2023-24)				
District Regular	32	34		
Charter School				
<b>Total ADA/Enrollment</b>	<b>32</b>	<b>34</b>	<b>94.1%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)				
District Regular	32	34		
Charter School				
<b>Total ADA/Enrollment</b>	<b>32</b>	<b>34</b>	<b>94.1%</b>	<b>Met</b>

#### 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 first interim projections.

District's LCFF Revenue Standard Percentage Range:

4A. Calculating the District's Projected Change in LCFF Revenue

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2022-23)	798,940.00	799,170.00	0.0%	Met
1st Subsequent Year (2023-24)	804,940.00	805,170.00	0.0%	Met
2nd Subsequent Year (2024-25)	810,940.00	811,170.00	0.0%	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 first interim projections 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	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	452,628.35	622,868.25	72.7%
Second Prior Year (2020-21)	468,227.30	652,923.15	71.7%
First Prior Year (2021-22)	464,516.00	746,660.00	62.2%
	Historical Average Ratio:		68.9%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	63.9% to 73.9%	63.9% to 73.9%	63.9% to 73.9%

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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	528,660.00	812,158.00	65.1%	Met
1st Subsequent Year (2023-24)	544,361.00	810,577.00	67.2%	Met
2nd Subsequent Year (2024-25)	557,857.00	831,606.00	67.1%	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 first interim projections. 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2022-23)	34,822.00	37,541.00	7.8%	Yes
1st Subsequent Year (2023-24)	28,132.00	28,217.00	.3%	No
2nd Subsequent Year (2024-25)	28,132.00	28,217.00	.3%	No
Explanation: (required if Yes)	Revenue for resource 3219 ESSER III was not included in first interim.			
<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2022-23)	129,218.00	177,060.00	37.0%	Yes
1st Subsequent Year (2023-24)	97,158.00	133,860.00	37.8%	Yes
2nd Subsequent Year (2024-25)	97,158.00	133,860.00	37.8%	Yes
Explanation: (required if Yes)	Added budget for UPK and Art, Music, IM Block Grant			
<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	301,728.00	301,728.00	0.0%	No
1st Subsequent Year (2023-24)	301,728.00	301,728.00	0.0%	No
2nd Subsequent Year (2024-25)	303,402.00	304,536.00	.4%	No
Explanation: (required if Yes)				
<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2022-23)	96,324.00	114,289.00	18.7%	Yes
1st Subsequent Year (2023-24)	70,303.00	105,594.00	50.2%	Yes
2nd Subsequent Year (2024-25)	71,325.00	106,601.00	49.5%	Yes
Explanation: (required if Yes)	Added budget for UPK and Art, Music, IM Block Grant			
<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2022-23)	409,060.00	482,261.00	17.9%	Yes
1st Subsequent Year (2023-24)	363,506.00	381,828.00	5.0%	Yes
2nd Subsequent Year (2024-25)	368,130.00	386,888.00	5.1%	Yes
Explanation: (required if Yes)	Additional budget for ELOG			

**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	465,768.00	516,329.00	10.9%	Not Met
1st Subsequent Year (2023-24)	427,018.00	463,805.00	8.6%	Not Met
2nd Subsequent Year (2024-25)	428,692.00	466,613.00	8.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	505,384.00	596,550.00	18.0%	Not Met
1st Subsequent Year (2023-24)	433,809.00	487,422.00	12.4%	Not Met
2nd Subsequent Year (2024-25)	439,455.00	493,489.00	12.3%	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 first interim projections 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.

**Explanation:**

Federal Revenue

(linked from 6A

if NOT met)

Revenue for resource 3219 ESSER III was not included in first interim.

**Explanation:**

Other State Revenue

(linked from 6A

if NOT met)

Added budget for UPK and Art, Music, IM Block Grant

**Explanation:**

Other Local Revenue

(linked from 6A

if NOT met)

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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.

**Explanation:**

Books and Supplies

(linked from 6A

if NOT met)

Added budget for UPK and Art, Music, IM Block Grant

**Explanation:**

Services and Other Exps

(linked from 6A

if NOT met)

Additional budget for ELOG

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Identify changes that have occurred since first interim projections 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. Statutes exclude the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	35,382.18	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. **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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the 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.

<sup>2</sup>A 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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	25.5%	23.9%	18.5%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>8.5%</b>	<b>8.0%</b>	<b>6.2%</b>

**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	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	(53,813.00)	812,158.00	6.6%	Met
1st Subsequent Year (2023-24)	(50,642.00)	810,577.00	6.2%	Met
2nd Subsequent Year (2024-25)	(70,301.00)	831,606.00	8.5%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

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

The district has projected a conservative budget in the second year out.

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.

		Ending Fund Balance	
		General Fund	
		Projected Year Totals	
Fiscal Year		(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2022-23)		667,341.37	Met
1st Subsequent Year (2023-24)		580,610.37	Met
2nd Subsequent Year (2024-25)		474,268.37	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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2022-23)	738,504.00	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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 \$75,000 (greater of)	0	to 300
4% or \$75,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the 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.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> 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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	32.48	32.25	32.25
District's Reserve Standard Percentage Level:	5%	5%	5%

## 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):

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
0.00		

## 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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	1,433,230.00	1,345,706.00	1,374,125.00
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)	1,433,230.00	1,345,706.00	1,374,125.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	71,661.50	67,285.30	68,706.25

6. Reserve Standard - by Amount  
(\$75,000 for districts with less than 1,001 ADA, else 0)
7. District's Reserve Standard  
(Greater of Line B5 or Line B6)

75,000.00	75,000.00	75,000.00
75,000.00	75,000.00	75,000.00

**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.

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	75,000.00	75,000.00	75,000.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	295,590.80	246,981.43	178,713.43
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)	(4,495.11)	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)	366,095.69	321,981.43	253,713.43
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	25.54%	23.93%	18.46%
District's Reserve Standard (Section 10B, Line 7):		75,000.00	75,000.00	75,000.00
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)

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**SUPPLEMENTAL INFORMATION**

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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 first interim projections 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 first interim projections 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)

No

- 1b. If Yes, identify the interfund borrowings:

**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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(138,779.00)	(138,779.00)	0.0%	0.00	Met
1st Subsequent Year (2023-24)	(143,189.00)	(143,189.00)	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	(147,819.00)	(147,819.00)	0.0%	0.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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 first interim projections 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 first interim projections 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 first interim projections that may impact the general fund operational budget.

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


Identify all existing and new multiyear commitments<sup>1</sup> 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.

### S6A. Identification of the District's Long-term Commitments

Yes

No

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

---

DATA ENTRY: Enter an explanation if Yes.

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

**Explanation:**

(Required if Yes

to increase in total

annual payments)

General obligations Bonds are collected and paid by the Marin County Treasurer from Parcel Tax. Early retirement incentive payment is paid with unrestricted general fund revenues.

---

**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 first interim projections, 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. First interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

No

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

n/a

**2 OPEB Liabilities**

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	0.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

- 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 (2022-23)  
1st Subsequent Year (2023-24)  
2nd Subsequent Year (2024-25)

First Interim (Form 01CSI, Item S7A)	Second Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  
Current Year (2022-23)  
1st Subsequent Year (2023-24)  
2nd Subsequent Year (2024-25)

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2022-23)  
1st Subsequent Year (2023-24)  
2nd Subsequent Year (2024-25)


- d. Number of retirees receiving OPEB benefits  
Current Year (2022-23)  
1st Subsequent Year (2023-24)  
2nd Subsequent Year (2024-25)


**4. Comments:**



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**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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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)

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

First Interim  
(Form 01CSI, Item S7B)      Second Interim


- 3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2022-23)  
1st Subsequent Year (2023-24)  
2nd Subsequent Year (2024-25)

First Interim  
(Form 01CSI, Item S7B)      Second Interim


- b. Amount contributed (funded) for self-insurance programs  
Current Year (2022-23)  
1st Subsequent Year (2023-24)  
2nd Subsequent Year (2024-25)


- 4 Comments:

--

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?

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) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3.0	3.0	3.0	3.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

Yes

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?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim**

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

Dec 14, 2022

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Dec 14, 2022

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2021

End Date:

Jun 30, 2024

5. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

Yes

Yes

Yes

**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

--

7. Amount included for any tentative salary schedule increases

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

**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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
25,036	26,288	27,602
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

Yes
-----

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

--

If Yes, explain the nature of the new costs:

--

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
8,110	8,310	8,560
3.0%	3.0%	3.0%

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
No	No	No
No	No	No

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

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

H&W cost paid by the District are set at a cap of \$12,518


**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 first interim projections?

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) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	2.5	2.5	2.5	2.5

1a. Have any salary and benefit negotiations been settled since first interim projections?

Yes

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?

If Yes, complete questions 6 and 7.

No

**Negotiations Settled Since First Interim Projections**

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

Dec 14, 2022

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:

Dec 14, 2022

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:

No

4. Period covered by the agreement:

Begin Date:

Jul 01, 2021

End  
Date:

Jun 30, 2024

5. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

Yes

Yes

Yes

**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

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

7. Amount included for any tentative salary schedule increases

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

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	Yes
12,017	12,618	13,249
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

Yes		

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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

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

Yes	Yes	Yes
1,364	1,414	1,459
1.0%	1.0%	1.0%

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
---------------------------	----------------------------------	----------------------------------

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

No	No	No
No	No	No

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

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

H&W cost paid by the District are set at a cap of \$12,518




**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 first interim projections?

No

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) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	.8	1.0	1.0	1.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

4,025	4,135	4,260
2.0%	2.0%	2.0%

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

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

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

Yes	Yes	Yes
0	0	0

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

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

Yes	Yes	Yes
3,300	3,390	3,492
3.0%	3.0%	3.0%

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

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

No	No	No

S9.

**Status of Other Funds**

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

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

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

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

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

2.

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

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**ADDITIONAL FISCAL INDICATORS**

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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)

No

**A2.** Is the system of personnel position control independent from the payroll system?

Yes

**A3.** Is enrollment decreasing in both the prior and current fiscal years?

Yes

**A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

**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?

No

**A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

**A7.** Is the district's financial system independent of the county office system?

No

**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.)

No

**A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

Yes

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

**Comments:**  
(optional)