

BOARD OF TRUSTEES
BOARD MEETING AGENDA
March 13, 2023 6pm
Ridgewood Commons
2060 Ridgewood Drive Cutten, CA 95503

1.0 CALL TO ORDER/FLAG SALUTE

2.0 CONSENT AGENDA

- 2.1 Approval of Minutes-February 13, 2023
- 2.2 Approval of Warrants and Payroll
- 2.3 Acceptance of Certification Resignation-Retirement
- 2.4 Approval of Certificated Employee Return .5 FTE
- 2.5 District Certification of Corrective Actions for 2020 - 2021 Audit
- 2.6 Approval of 2023 – 2024 School Calendar

3.0 VISITOR COMMENTS ON NON-AGENDA ITEMS

The Board reserves the right to limit speakers to three minutes only. The Board may comment but cannot take action at this time. The Board President may refer the matter to the Superintendent for review, if appropriate.

4.0 REPORTS

- 4.1 Cutten Ridgewood PTA Report
- 4.2 School Site Council
- 4.3 HBTA Report
- 4.4 Principal's Report
- 4.5 Enrollment/New Student Registration update 2023-2024
- 4.6 LCAP
- 4.7 Facilities Update (Bond, BESC, Solar)

5.0 CORRESPONDENCE

6.0 INFORMATION / POSSIBLE ACTION ITEMS

- 6.1 Consider Certification of 2022 -2023 Second Interim Report
- 6.2 Acceptance of 2021 – 2022 Independent Financial and Compliance Audit Report
- 6.3 Discussion Budget-General funds and one time funds
- 6.4 Consider Approval of 75 hours Consultation with Previous Business Officer
- 6.5 Consider Approval of Contract for Audit with James Marta & Co., CPAs.
- 6.6 Consider Approval Of MOU with HCOE- Consortium Agreement for Fingerprinting and Certification of Substitute Temporary Employees.
- 6.7 Consider Approval of an Increase in the Adult Meal Pricing for Breakfast & Lunch
- 6.8 Tentative Certificated Staffing Options for 2022– 2023
- 6.9 Discussion and Possible Action Item Regarding Offering Half Day Transitional Kindergarten.
- 6.10 Consider Approval of Summer School/ASP Schedule 2023
- 6.11 Consideration of and Possible Action on Resolution 2022 –04 Regarding Classified Reduction in WorkForce (2.5 Temporary hours Layoff)

- Down
- 6.12 Discussion and Possible Action Item Regarding Community School Grant Acceptance Criteria
 - 6.13 Consider Approval of Puberty Health Contract for 5/6th grades
 - 6.14 Discussion regarding TK/K Facilities Grant and Developer Fee Study
 - 6.15 Consider Approval to use Bond Funds for Upgrade (Cutten) to Security and Rain Spouts
 - 6.16 Consider Approval of Representative to CSBA's Delegate Assembly

7.0 SUPERINTENDENT REPORT

8.0 BOARD MEMBER COMMENTS / COMMUNICATION

9.0 CLOSED SESSION

With respect to every item of business to be discussed in closed session:

- 9.1 *CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)*
Agency Negotiator: Becky MacQuarrie
Name of organization representing employees: Humboldt Bay Teachers Association
- 9.2 *PUBLIC EMPLOYEE-DISCIPLINE/DISMISSAL/RELEASE (GC § 54957).*
- 9.3 *CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)*
Agency Negotiator: Beth Johnston
Unrepresented Employee: Cutten Principal
- 9.4 *CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)*
Agency Negotiator: Beth Johnston
Unrepresented Employee: Ridgewood Principal
- 9.5 *CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)*
Agency Negotiator: Beth Johnston
Unrepresented Employee: Superintendent

10. RECONVENE TO OPEN SESSION
Report of Action Taken

11. ADJOURNMENT

NOTICE: Any writing, not exempt from public disclosure under Government Code Section 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22, which is distributed to all or a majority of the members of the governing board by any person in connection with a matter subject to discussion or consideration at an open meeting of the board is available for public inspection at Ridgewood School, 2060 Ridgewood Drive, Eureka

**BOARD OF TRUSTEES
BOARD MEETING Minutes
February 13, 2023 6pm**

Ridgewood Commons
2060 Ridgewood Drive Cutten, CA 95503

1.0 CALL TO ORDER/FLAG SALUTE Meeting called to order at 6:01pm

2.0 CONSENT AGENDA

- 2.1 Approval of Minutes-January 9, 2023
- 2.2 Approval of Warrants and Payroll
- 2.3 Approval of the Updated IRS /Standard Mileage Rates for 2023
- 2.4 Approval of Employment of .4 FTE School Psychologist (ESSER III funds)
- 2.5 Approval of Employment of 1.0 FTE Social Work Technician
- 2.6 Approval to Decommission Lenovo End of Life Chromebooks (2014)

Consent to Agenda Motioned by Becky Reese seconded by Dennis Reinholtsen. Motion carried 3-0

3.0 VISITOR COMMENTS ON NON-AGENDA ITEMS- No Visitor Comments

The Board reserves the right to limit speakers to three minutes only. The Board may comment but cannot take action at this time. The Board President may refer the matter to the Superintendent for review, if appropriate.

4.0 REPORTS

4.1 Cutten Ridgewood PTA Report- Carnival in April planning has been great, Founders Day Friday 2/17/23.

4.2 School Site Council - From Annette Sligh-Cleanup day for RW in the works, SIPDS to be looked into

4.3 HBTA Report- From Mike Richards: 2/15/23 Math night, 100th day of school was a blast for the kids, Extra support has been huge and focusing on the students who have needed the help.

4.4 Principal's Report- Darcie Rutter-Regional Spelling Bee to be held at Cutten, GATE was a great event after a few years of break, Science fair currently happening, 3 students chosen to go to state History event.

4.5 Enrollment/New Student Registration update 2023-2024- Slight increase in enrollment for new incoming students

4.6 LCAP- Chromebooks were purchased to retire old ones no longer functioning properly

5.0 CORRESPONDENCE

5.1 Statement of Economic Interest Form 700

6.0 INFORMATION / POSSIBLE ACTION ITEMS

6.1 Consider Approval of updated Cutten and Ridgewood 2021-2022 Accountability Report Cards (SARC)- Question about 98.75 chronic absence due to Covid. Motioned by Beth Johnson seconded by Becky Reece. Motion carried 3-0

6.2 Consider Approval of the Cutten Library Committees Decision in response to a Request for Reconsideration of a Library Media Material.- Moved to a certain area for better observance of who is checking the book out. Motioned by Becky Reece, seconded by Dennis Reinholtsen. Motion carried 3-0

6.3 Discussion 2022 – 2023 Governor's Proposed Budget Report- Discussed highlights not many, Art grant was revised to less than what was expected. More to come when finalized.

6.4 Discussion Budget-General funds and one time funds- Skipped

6.5 Tentative Certificated Staffing Options for 2022– 2023- Lots of TK/K discussions on acceptance, costs, and necessary adjustments.

6.6 Consideration of and Possible Action on Resolution 2022 –04 Regarding Certificated Reduction in WorkForce (1.0 FTE - Layoff)- Motioned by Dennis Reinholtsen seconded by Becky Reece. Motion carried 3-0

6.7 Consider Approval of PCO 20 Ridgewood Phase I-Reroute Utility Fiber \$8,028.71- Motioned by Becky Reece seconded by Dennis Reinholtsen. Motion carried 3-0

*6.8 and 6.9 were switched in place order as requested by Becky MacQuarrie

6.8 Discussion and Consider Approval of Resolution 2022-05 Full Day TK/K - Motioned by Dennis Reinholtsen seconded by Becky Reece. Motion carried 3-0

6.9 Discussion and Consider Approval to Pursue TK/K Facilities Grant using School Works Inc., to first provide a Developer Fee study \$2000-4000 dollars and then to complete all the components of the application \$17,750 - Fee study \$2000-4000 Motioned by Dennis Reinholtsen seconded by Becky Reece. Motion carried 3-0. Application to be deferred until further information.

6.10 Update and Discussion on next steps for BESC Cutten Phase III project, Cutten & Ridgewood Bond Projects, and Proposal to consider Solar Upgrade at Cutten- PGE has to get us on their books after the design plan is in place. Electricity at Ridgewood to be upgraded by summer 2023.

7.0 SUPERINTENDENT REPORT - Becky MacQuarrie attended Compassionate training which focused on developing a systematic approach to staff processes.

8.0 BOARD MEMBER COMMENTS / COMMUNICATION- No Communication

9.0 CLOSED SESSION - Session adjourned at 7:37pm

With respect to every item of business to be discussed in closed session:

9.1 *CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)*
Agency Negotiator: Beth Johnston
Unrepresented Employee: Cutten Principal

9.2 *CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)*
Agency Negotiator: Beth Johnston
Unrepresented Employee: Ridgewood Principal

9.3 *CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)*
Agency Negotiator: Beth Johnston
Unrepresented Employee: Superintendent

9.4 *CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)*
Agency Negotiator: Becky MacQuarrie
Name of organization representing employees: Humboldt Bay Teachers Association

10. RECONVENE TO OPEN SESSION-8:26pm Nothing to Report
Report of Action Taken

11. ADJOURNMENT-8:27pm



EARNINGS by Earnings Code	Income	Adjustments
No Gross Pay		7.00
Regular	407,354.71	
TOTAL	407,354.71	7.00

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	23,678.83		23,678.83	348,644.51
State Withholding	7,203.86		7,203.86	348,644.51
Social Security	7,026.10	7,026.10	14,052.20	113,324.19
Medicare	5,708.05	5,708.05	11,416.10	393,658.95
SUI	1,968.31		1,968.31	393,658.95
Workers' Comp	10,392.61		10,392.61	393,658.95
SUBTOTAL	43,616.84	25,095.07	68,711.91	

EARNINGS by Group	Income	Adjustments
Base Pay	388,649.66	
Docks	1,822.44	
Extra Duty	7,753.02	
Miscellaneous		7.00
Stipends	730.00	
Substitutes	9,625.00	
Vacation Pay	2,419.47	
TOTAL	407,354.71	7.00

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	2,327.70	8,436.24	10,763.94	33,252.83
PERS / 62	5,245.76	16,635.54	21,881.30	65,571.64
STRS / 60	24,163.70	45,026.87	69,190.57	235,742.72
STRS / 62	5,302.28	9,923.93	15,226.21	51,957.72
Tax Sheltered Annuit	7,975.00		7,975.00	
Health & Welfare	11,699.30	70,111.33	81,810.63	
Dependent Care	500.00		500.00	
Supplemental Insuran	794.80		794.80	
Flex Medical Savings	701.66		701.66	
SUBTOTAL	58,710.20	150,133.91	208,844.11	

EARNINGS	Person Type	Female Employees
Certificated	50	43
Classified	55	48
TOTAL	105	91

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Dues & Memberships	2,867.80		2,867.80	28.20
Health & Welfare		953.00	953.00	
District Repay	477.88		477.88	
Miscellaneous	850.00		850.00	
Supplemental Insuran	2,421.59		2,421.59	
Summer Savings	28,881.37		28,881.37	173,287.85
SUBTOTAL	35,498.64	953.00	36,451.64	
TOTALS	137,825.68	176,181.98	314,007.66	

Vendor Summary for Pay Date 02/28/2023

Cancel/Reissue for Process Date 02/28/2023

Vendor Checks
Vendor Liabilities

Reissued
Cancel Checks
Void ACH

Pay01a

Payroll Summary by Org

Pay Date 02/28/2023

Fiscal Year 2022/23

BALANCING DATA

NET

Gross Earnings	407,354.71	269,529.03	Net Pay		
District Liability	176,181.98	137,825.68	Deductions		
		176,181.98	Contributions		
	<u>583,536.69</u>	<u>583,536.69</u>			
			Direct Deposits	220,266.83	73
			Checks	49,262.20	32
			Partial Net ACH		
			Negative Net		
			Check Holds		
			Zero Net		
			TOTAL	269,529.03	105

Checks Dated 02/01/2023 through 02/28/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
3000193897	02/02/2023	Arenivaz, Alanzo	13-4396		41.49
3000193898	02/02/2023	AT&T CALNET 2	01-5909		289.17
3000193899	02/02/2023	Bon, Melinda J	01-5210		375.00
3000193900	02/02/2023	CA DEPT OF TAX & FEE ADMINISTR	01-5884		4.00
3000193901	02/02/2023	CALIFORNIA HEATING	01-5635		180.00
3000193902	02/02/2023	Chastain, Amy R	01-5210		375.00
3000193903	02/02/2023	Felmlee, Jamie L	01-4310		17.26
3000193904	02/02/2023	FRANZ FAMILY BAKERY	13-4710		318.00
3000193905	02/02/2023	Hulstrom, Michael E	01-4310		62.80
3000193906	02/02/2023	LoBue-Deshais, Hannah M	01-4310		99.42
3000193907	02/02/2023	P G & E	01-5511	164.74	
			01-5520	5,147.00	5,311.74
3000193908	02/02/2023	Richards, Michael J	01-4310		182.39
3000193909	02/02/2023	Rutter, Darcie R	01-4391		82.70
3000193910	02/02/2023	SYSCO SACRAMENTO	13-4396	367.12	
			13-4710	7,778.00	8,145.12
3000193911	02/02/2023	T-MOBILE	01-5841		180.00
3000193912	02/02/2023	U.S. BANK	01-4310	2,209.12	
			01-5207	175.00	
			01-5831	149.90	
			01-5950	60.00	2,594.02
3000193913	02/02/2023	U.S. BANK EQUIPMENT FINANCE	01-5637		1,481.15
3000194208	02/06/2023	(HARRIS) SHAFER'S ACE HARDWARE	01-4374		130.86
3000194209	02/06/2023	CRYSTAL CREAMERY	13-4711		729.73
3000194210	02/06/2023	Everyday Speech LLC	01-4310		399.99
3000194211	02/06/2023	Haley Davis	01-5800		440.00
3000194212	02/06/2023	JOHNSON'S MOBILE RENTALS	21-5800		269.38
3000194213	02/06/2023	MENDES SUPPLY COMPANY	01-4374		2,845.34
3000194214	02/06/2023	MISSION LINEN SUPPLY	01-5550		653.23
3000194215	02/06/2023	P G & E	01-5520		35.46
3000194216	02/06/2023	PIERSON BLDG CENTER	01-4381		163.64
3000194217	02/06/2023	Sammy's BBQ & Catering	01-4393		1,398.40
3000194218	02/06/2023	SCHOOL & COLLEGE LEGAL SERVICE	01-5210		45.00
3000194219	02/06/2023	STUDIO W ARCHITECTS	21-6210		1,008.21
3000194220	02/06/2023	U.S. BANK	01-4310	807.10	
			01-5210	350.00	
			01-5841	149.90	
			01-5950	60.00	1,367.00
3000194221	02/06/2023	U.S. BANK EQUIPMENT FINANCE	01-5637		114.85
3000194222	02/06/2023	VALLEY PACIFIC PETROLEUM SVCS	01-4364	189.43	
			01-4365	840.97	1,030.40
3000194223	02/06/2023	Weitzel, Rebecca	01-9589		883.45
3000195453	02/16/2023	BDJtech	01-4310		969.33
3000195454	02/16/2023	CARTER, JOYCE	01-5635		16.00
3000195455	02/16/2023	Compliance Associates Inc.	01-5210		125.00

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Page 1 of 3

Checks Dated 02/01/2023 through 02/28/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
3000195456	02/16/2023	CRYSTAL CREAMERY	13-4711		1,355.90
3000195457	02/16/2023	CRYSTAL SPRINGS BOTTLED WATER	01-5531	9.00	
			01-5623	14.00	23.00
3000195458	02/16/2023	DAVID L. MOONIE & CO. LLP	01-5822		3,900.00
3000195459	02/16/2023	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5861		192.00
3000195460	02/16/2023	EUREKA HUMB FIRE EXT INC	01-5800		1,253.13
3000195461	02/16/2023	Goodman, Kimberly A	01-4310		229.39
3000195462	02/16/2023	HUMB COMMUNITY SERVICES DIST	01-5530		1,833.08
3000195463	02/16/2023	JONES SCHOOL SUPPLY CO. INC	01-4310		49.60
3000195464	02/16/2023	Kristyn Fresz	01-5800		2,250.00
3000195465	02/16/2023	LoBue-Deshais, Hannah M	01-4310	23.63	
			01-4391	37.21	60.84
3000195466	02/16/2023	NORTH COAST JOURNAL INC.	01-5831		540.00
3000195467	02/16/2023	O & M INDUSTRIES	01-5635		299.74
3000195468	02/16/2023	P G & E	01-5511		5,356.95
3000195469	02/16/2023	Rutter, Darcie R	01-4391		209.28
3000195470	02/16/2023	STAPLES ADVANTAGE	01-4310		12.63
3000195471	02/16/2023	SYSCO SACRAMENTO	01-4391	881.07	
			13-4396	86.23-	
			13-4710	7,321.10	8,115.94
3000195472	02/16/2023	Therapy Kids	01-5800		525.00
3000195902	02/23/2023	BDJtech	01-4310		1,998.76
3000195903	02/23/2023	CREATIVE MATHEMATICS	01-5210		3,600.00
3000195904	02/23/2023	J.W. PEPPER & SON INC.	01-4310		25.85
3000195905	02/23/2023	MAPLES SERVICE	01-5635		499.94
3000195906	02/23/2023	MURPHY'S MARKET	13-4710		50.31
3000195907	02/23/2023	P G & E	01-5511	267.95	
			01-5520	856.36	1,124.31
3000195908	02/23/2023	Richards, Michael J	01-4310		211.43
3000195909	02/23/2023	Robbins, Anne M	01-4310		6.99
3000195910	02/23/2023	STAPLES ADVANTAGE	01-4310		346.17
3000195911	02/23/2023	SYSCO SACRAMENTO	13-4396	189.32	
			13-5623	323.10	512.42
3000195912	02/23/2023	Ubeo West,LLC	01-5637		1,013.07
3000196283	02/27/2023	ADVANCED SECURITY SYSTEM	01-5800		4,875.89
3000196284	02/27/2023	CA DEPT OF TAX & FEE ADMINISTR	01-5884		50.03
3000196285	02/27/2023	SECURITY LOCK & ALARM	01-5635		833.92
3000196286	02/27/2023	Ubeo West,LLC	01-5637		1,049.72
			Total Number of Checks	68	74,769.82

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	59	55,104.39
13	CAFETERIA FUND	8	18,387.84

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Checks Dated 02/01/2023 through 02/28/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
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Fund Recap

<u>Fund</u>	<u>Description</u>	<u>Check Count</u>	<u>Expensed Amount</u>
21	BUILDING FUND	2	1,277.59
	Total Number of Checks	68	74,769.82
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		74,769.82

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

February 28, 2023

Dear Becky,

It is with mixed emotions that I am writing this letter to inform you of my intentions to retire after our last duty day at the end of this school year. After teaching the same grade level for the past thirty three years here at Cutten, I feel like this is the perfect time for me to do something new in my life.

I have thoroughly enjoyed my years of teaching for the Cutten Elementary School District. When asked by people, "What do you do for a living?", it is with immense pride that I say that I am a teacher at Cutten School! Our school district, with your leadership at the top, Darcie and Annettes's vision and guidance, our invested school board, engaged and supportive parents, and finally some of the most gifted and caring teachers that you will ever find, Cutten and Ridgewood schools will continue to shine in Humboldt County.

I know that March is the time when Superintendents make their staffing plans for the following year, so hopefully my decision will help with your planning. I am looking forward to July, but I am just as excited to make the remaining four months the best they can be for my last class of students.

Sincerely,



Scott Nelson

CUTTEN SCHOOL DISTRICT Certificated Staffing / Enrollment for 2022-2023
2/6/2023

Grade Level	Classroom Teacher	Classroom Aide	1st Day Class Size	Class Size	Grade	Grade Totals	School Totals
SDC	Veeh, Tom	Hartridge, Catherine Elkridge, Danielle	9	9	SDC	9	
TK	Chastain, Amy	O'Kane, Taryn	19	18	TK	35	
TK	Seghetti, Nadine	Copeland, Linda	18	17			
K	Gabbert, Stacey	Filbey, Miranda	20	20			
K	Lemmon, Katrin (Davis)	Thayer, Tracy	22	21			
K	Seymour, Melissa	Gutierrez, Teia	20	20			
K/1	Escutia, Liz	Moser, Shara	8	9	Kindergarten	70	Ridgewood Total 239
K/1	Escutia, Liz	Moser, Shara	7	7			
1	Dickinson, Lori	Morgan, Aubrey	21	20			
1	Kencke, Joe	Urban, Michelle	18	18			
1	Hinrichs, Dani	Merz, Kayla	20	19	First	64	
2	Filbey, Audrea (Bon)	Endert, Camilla	21	20			
2	Rice, Suzanne	Blaisdell, Leina	21	21			
2	Richards, Mike	Kidd, Lorna	19	20	Second	61	
3	Ng, Christy	Hulstrom, Gidget	21	22			
3	Felmliee, Jamie	Blacketer, Kacie	21	22			
3	Watkins, Lindsay	Pino, Karen	22	22			
3	Watson, Harriet	Hulstrom, Mike	21	22	Third	88	
4	Code, Jen	Brunton, Taunya	22	22			Cutten Total 323
4	Ibbitson, Bethany	Houseworth, Stephar	22	22			
4	Wheeler, Jesse	Comas, Maria	21	21	Fourth	65	
5	Benbow, Tracy	Wheeler, Sharon	25	25			
5	Bradbury, Sydney	Sanchez, Natalie	24	24			
5	Hague, Jaime	Ghera, Judy	25	25			
5	Yip, Andrea	McGee, Tatyana	11	11			
6	Yip, Andrea	McGee, Tatyana	10	10	Fifth	85	
6	Cook, Kaycee	Thomas, Jennifer	25	25			
6	Mitchell, Brandee	Barbee, Jennifer	26	24			
6	Nelson, Scott	Nilsen, Amy	25	26	Sixth	85	District Total
	Totals		564	562		562	562

CUTTEN SCHOOL DISTRICT DRAFT
2023 - 2024 School Calendar

MONTH	MON	TUES	WED	THURS	FRI	HOLIDAYS	DAYS TAUGHT	
First Month	21	22	23	24*	25	Teacher Preservice Days - Aug. 21-23	16	
August 21 to	28	29	30*	31	1	*First Day of School Early Release - Aug. 24	}	
September 15	4	5	6*	7	8	Labor Day - Sept. 4		
	11	12	13*	14	15	*Early Dismissal every Wednesday	Tri. 1	
Second Month	18	19	20*	21	22			20
September 18 to	25	26	27*	28	29			
October 13	2	3	4*	5	6		}	
	9	10	11*	12	13			
Third Month	16	17	18*	19	20		18	
October 16 to	23	24	25*	26	27		}	
November 10	30	31	1	2	3	Teacher Inservice Day Nov. 1-No school for students		
	6	7	8*	{9}	10	Veterans Day - Nov. 10	P1	
Fourth Month	(13)~	(14)~	(15)~	(16)~	(17)~	~Conference Week - Nov. 13 -17-Early Dismissal		15
November 13 to	20	21	22	23	24	RW: 1:05 pm Cutten: 12:15 pm		
December 8	27	28	29*	30	1	Fall Break - Nov. 20-24		
	4	5	6*	7	8		}	
Fifth Month	11	12	13*	14	15			9
December 11 to	18	19	20*	{21}*	22			
January 5	25	26	27	28	29	Winter Break - Dec. 22 - Jan. 5	}	
	1	2	3	4	5			
Sixth Month	8	9	10*	11	12		19	
January 8 to	15	16	17*	18	19	Martin Luther King Day - Jan. 15	Tri. 2	
February 2	22	23	24*	25	26			
	29	30	31*	1	2			
Seventh Month	5	6	7*	8	9		15	
February 5 to	12	13	14*	15	16		}	
March 1	19	20	21	22	23	Presidents' Week - Feb. 19 - 23		
	26	27	28*	29	1		P2	
Eighth Month	4	5	6*	7	{8}			20
March 4 to	(11)~	(12)~	(13)~	(14)~	(15)~	~Conference Week - Mar. 12 -16-Early Dismissal		
March 29	18	19	20*	21	22	RW: 1:05 pm Cutten: 12:15 pm		
	25	26	27*	28	29		}	
Ninth Month	1	2	3*	4	5			15
April 1 to	8	9	10*	11	12	Spring Break - Apr. 15 - 19		
April 26	15	16	17	18	19	Make-up Days - Apr. 15 - 19	Tri. 3	
	22	23	24*	25	26			
Tenth Month	29	30	1*	2	3		20	
April 29 to	6	7	8*	9	10		}	
May 24	13	14	15*	16	17			
	20	21	22*	23	24			
Eleventh Month	27	28	29*	30	31	Memorial Day - May 27	13	
May 27 to	3	4	5*	6	7		}	
June 14	10	11	12*	{13}*	14	*Last day of school - June 13		
End of Trimester	{}		1st Trimester	54 Days			180	
Conference Week	()		Aug. - Nov.			*Early Dismissal Ridgewood 1:05 pm		
School Breaks			2nd Trimester	58 Days		*Early Dismissal Cutten 1:40 pm		
Teacher Inservice Day			Nov. - Mar.			~Conference Week Early Dismissal:		
Holidays			3rd Trimester	68 Days		Ridgewood 1:05 pm		
			Mar. - June			Cutten 12:15 pm		

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: _____ Telephone: _____
Title: _____ 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).	n/a	
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	

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
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	n/a	
		• 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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since 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	
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)	n/a	
S9	Status of Other Funds	• Classified? (Section S8B, Line 3)	n/a	
		Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?		X
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	529.27	588.20	517.56	588.20	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	529.27	588.20	517.56	588.20	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	1.46	2.03	2.03	2.03	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	.20	.53	.53	.53	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%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.66	2.56	2.56	2.56	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	530.93	590.76	520.12	590.76	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
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	0.00	0.00	0.00	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%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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	588.20	588.20	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	588.20	588.20		
1st Subsequent Year (2023-24)	District Regular	562.36	555.96	(1.1%)	Met
	Charter School				
	Total ADA	562.36	555.96		
2nd Subsequent Year (2024-25)	District Regular	537.70	543.40	1.1%	Met
	Charter School				
	Total ADA	537.70	543.40		

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: -2.0% to +2.0%

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	565.00	560.00		
	Charter School				
	Total Enrollment	565.00	560.00	(.9%)	Met
1st Subsequent Year (2023-24)	District Regular	558.00	566.00		
	Charter School				
	Total Enrollment	558.00	566.00	1.4%	Met
2nd Subsequent Year (2024-25)	District Regular	566.00	572.00		
	Charter School				
	Total Enrollment	566.00	572.00	1.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. 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	616	639	
Charter School			
Total ADA/Enrollment	616	639	96.4%
Second Prior Year (2020-21)			
District Regular	614	582	
Charter School			
Total ADA/Enrollment	614	582	105.5%
First Prior Year (2021-22)			
District Regular	529	558	
Charter School			
Total ADA/Enrollment	529	558	94.8%
Historical Average Ratio:			98.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			99.4%

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	518	560		
Charter School	0			
Total ADA/Enrollment	518	560	92.5%	Met
1st Subsequent Year (2023-24)				
District Regular	538	566		
Charter School				
Total ADA/Enrollment	538	566	95.1%	Met
2nd Subsequent Year (2024-25)				
District Regular	543	572		
Charter School				
Total ADA/Enrollment	543	572	94.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2022-23)	6,473,027.00		
1st Subsequent Year (2023-24)	6,571,806.00	6,643,078.00	1.1%	Met
2nd Subsequent Year (2024-25)	6,544,244.00	6,729,545.00	2.8%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since 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 and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

LCFF revenue follows ADA projected at a lower level during first interim.

5. **CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2019-20)	4,290,517.07	5,172,715.17
Second Prior Year (2020-21)	4,168,059.51	4,621,451.22	90.2%
First Prior Year (2021-22)	4,752,838.00	6,226,150.00	76.3%
	Historical Average Ratio:		83.2%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.2% to 87.2%	79.2% to 87.2%	79.2% to 87.2%

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 (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	4,369,167.00	5,843,449.00	74.8%	Not Met	
1st Subsequent Year (2023-24)	4,373,538.00	5,957,632.00	73.4%	Not Met	
2nd Subsequent Year (2024-25)	4,425,005.00	6,640,483.00	66.6%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Federal resources that are expiring were being used to pay salaries and benefits.

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	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2022-23)	1,676,909.00	2,446,250.00	45.9%	Yes
1st Subsequent Year (2023-24)	1,465,974.00	957,697.00	-34.7%	Yes
2nd Subsequent Year (2024-25)	333,364.00	338,567.00	1.6%	No

Explanation:
(required if Yes)

Report reflects one-time Covid funds being depleted in 2nd subsequent year.

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

Current Year (2022-23)	1,072,431.00	1,104,419.00	3.0%	No
1st Subsequent Year (2023-24)	1,072,431.00	1,000,863.00	-6.7%	Yes
2nd Subsequent Year (2024-25)	1,072,431.00	1,000,863.00	-6.7%	Yes

Explanation:
(required if Yes)

One time state Covid funds being depleted in both 1st and 2nd subsequent year.

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

Current Year (2022-23)	466,106.00	452,800.00	-2.9%	No
1st Subsequent Year (2023-24)	464,631.00	459,662.00	-1.1%	No
2nd Subsequent Year (2024-25)	464,631.00	459,662.00	-1.1%	No

Explanation:
(required if Yes)

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

Current Year (2022-23)	218,958.00	267,418.00	22.1%	Yes
1st Subsequent Year (2023-24)	213,347.00	249,072.00	16.7%	Yes
2nd Subsequent Year (2024-25)	192,703.00	249,070.00	29.3%	Yes

Explanation:
(required if Yes)

Funds added for possible purchase of textbooks.

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

Current Year (2022-23)	1,915,392.00	1,931,598.00	8%	No
1st Subsequent Year (2023-24)	994,217.00	1,242,930.00	25.0%	Yes
2nd Subsequent Year (2024-25)	738,589.00	1,238,013.00	67.6%	Yes

Explanation:
(required if Yes)

Expenditures increase in 1st and 2nd subsequent year to expend remaining Covid funding allocations.

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 Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	3,215,446.00	4,003,469.00	24.5%	Not Met
1st Subsequent Year (2023-24)	3,003,036.00	2,418,222.00	-19.5%	Not Met
2nd Subsequent Year (2024-25)	1,870,426.00	1,799,092.00	-3.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	2,134,350.00	2,199,016.00	3.0%	Met
1st Subsequent Year (2023-24)	1,207,564.00	1,492,002.00	23.6%	Not Met
2nd Subsequent Year (2024-25)	931,292.00	1,487,083.00	59.7%	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)

Report reflects one-time Covid funds being depleted in 2nd subsequent year.

Explanation:
Other State Revenue
(linked from 6A
if NOT met)

One time state Covid funds being depleted in both 1st and 2nd subsequent year.

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)

Funds added for possible purchase of textbooks.

Explanation:
Services and Other Exps
(linked from 6A
if NOT met)

Expenditures increase in 1st and 2nd subsequent year to expend remaining Covid funding allocations.

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	233,660.73	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 checked="" type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input 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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	32.5%	32.0%	28.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	10.8%	10.7%	9.6%

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		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2022-23)	(228,912.00)	6,343,449.00	3.6%	Met
1st Subsequent Year (2023-24)	(198,163.00)	6,457,832.00	3.0%	Met
2nd Subsequent Year (2024-25)	(305,936.00)	6,640,483.00	4.6%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2022-23)		4,517,700.00	Met
1st Subsequent Year (2023-24)		4767280.0	Met
2nd Subsequent Year (2024-25)		4907448.0	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

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

Explanation:
(required if NOT met)

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

9B-1. Determining If the District's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2022-23)		5,049,705.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$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

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

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

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (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.)	517.56	537.70	543.40
District's Reserve Standard Percentage Level:	4%	4%	4%

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?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	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)	10,263,594.00	8,811,720.00	8,388,469.00
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)	10,263,594.00	8,811,720.00	8,388,469.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	410,543.76	352,468.80	335,538.76

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
410,543.76	352,468.80	335,538.76

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,514,287.00	485,467.00	69,847.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	1,826,020.00	2,336,852.00	2,347,684.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	3,340,307.00	2,822,319.00	2,417,531.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	32.55%	32.03%	28.82%
District's Reserve Standard (Section 10B, Line 7):	410,543.76	352,468.80	335,538.76
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since 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
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(623,982.00)	(637,173.00)	2.1%	13,191.00	Met
1st Subsequent Year (2023-24)	(666,779.00)	(659,991.00)	-1.0%	(6,788.00)	Met
2nd Subsequent Year (2024-25)	(694,144.00)	(673,380.00)	-3.0%	(20,764.00)	Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
Current Year (2022-23)	500,000.00	500,000.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	500,000.00	New	500,000.00	Not 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. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

District hopes to be able to contribute funds to special reserve.

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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

No

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

N/A

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				0

Type of Commitment (continued)	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

n/a

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)

Yes

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

No

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

No

2 OPEB Liabilities	First Interim (Form 01CSI, Item S7A)		Second Interim
a. Total OPEB liability	993,144.00	985,674.00	Data must be entered.
b. OPEB plan(s) fiduciary net position (if applicable)	0.00		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	993,144.00	985,674.00	

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

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2022

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

3 OPEB Contributions	First Interim (Form 01CSI, Item S7A)		Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method			
Current Year (2022-23)	77,965.00	106,375.00	
1st Subsequent Year (2023-24)	77,965.00	106,375.00	
2nd Subsequent Year (2024-25)	77,965.00	106,375.00	

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)	90,000.00	72,000.00
1st Subsequent Year (2023-24)	60,000.00	3,600.00
2nd Subsequent Year (2024-25)	50,000.00	3,600.00

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

Current Year (2022-23)	81,769.00	111,924.00
1st Subsequent Year (2023-24)	81,769.00	71,753.00
2nd Subsequent Year (2024-25)	81,769.00	26,752.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	5	4
1st Subsequent Year (2023-24)	4	3
2nd Subsequent Year (2024-25)	2	2

4. Comments:



S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

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)

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

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?

Yes

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	35.4	34.8	33.8	33.8

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

n/a

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

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

	Current Year (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	No	No
-----	----	----

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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
536,265	605,008	605,008
72.2%	68.0%	68.0%
0.0%	0.0%	0.0%

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?

No

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
27,438	43,637	35,171
(30.1%)	59.1%	(19.4%)

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.):

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.

Yes

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	27.4	31.6	31.6	31.6

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

n/a

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 Projections

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: [] End Date: []

5. Salary settlement:

	Current Year (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)?

--	--	--

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)

Classified (Non-management) 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
133,466	153,828	153,828
72.2%	68.0%	68.0%
0.0%	0.0%	0.0%

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?

No		
----	--	--

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
16,025	10,913	17,909
46.4%	(31.9%)	64.1%

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

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

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

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?

Yes

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	3.4	4.0	4.0	4.0

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

n/a

If Yes, complete question 2.
If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

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)
Total cost of salary settlement			
Change in salary schedule from prior year			

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)
Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential

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)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	65,724	65,724	65,724
Percent of H&W cost paid by employer	72.2%	68.0%	68.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	2,555	3,910	2,060
Percent change in step and column over prior year	100.0%	(100.0%)	(47.3%)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are costs of other benefits included in the interim and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

99.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

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.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="No"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <input type="text" value="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? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="Yes"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="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.) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="Yes"/> |

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

Comments:
(optional)

New Business Manager May 16, 2022. Two new Principals instead of 1 Principal and 1 Superintendent for the 22-23 school year.

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)
A. REVENUES								
1) LCFF Sources		8010-8099	5,385,068.00	6,473,328.00	3,557,438.43	6,473,328.00	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	104,621.00	109,953.00	67,287.77	109,953.00	0.00	0.0%
4) Other Local Revenue		8600-8799	142,000.00	168,429.00	45,316.37	168,429.00	0.00	0.0%
5) TOTAL, REVENUES			5,631,689.00	6,751,710.00	3,670,042.57	6,751,710.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,739,149.00	2,308,042.00	1,175,498.58	2,308,042.00	0.00	0.0%
2) Classified Salaries		2000-2999	618,552.00	606,821.00	337,376.00	606,821.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,393,954.00	1,454,304.00	727,058.55	1,454,304.00	0.00	0.0%
4) Books and Supplies		4000-4999	223,238.00	236,724.00	122,732.87	236,724.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	567,872.00	1,096,111.00	242,246.72	1,096,111.00	0.00	0.0%
6) Capital Outlay		6000-6999	88,225.00	86,225.00	0.00	86,225.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	57,715.00	63,549.00	13,901.07	63,549.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,914.00)	(8,327.00)	0.00	(8,327.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			5,676,791.00	5,843,449.00	2,618,813.79	5,843,449.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(45,102.00)	908,261.00	1,051,228.78	908,261.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	500,000.00	0.00	500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(674,345.00)	(637,173.00)	0.00	(637,173.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(674,345.00)	(1,137,173.00)	0.00	(1,137,173.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(719,447.00)	(228,912.00)	1,051,228.78	(228,912.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,667,453.63	3,667,455.00		3,667,455.00	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)			3,667,453.63	3,667,455.00		3,667,455.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,667,453.63	3,667,455.00		3,667,455.00		
2) Ending Balance, June 30 (E + F1e)			2,948,006.63	3,438,543.00		3,438,543.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	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)
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	932,599.00	1,921,756.00		1,921,756.00		
Donations	0000	9780	53,150.00					
Deferred Maintenance	0000	9780	797,835.00					
State Lottery Revenue	1100	9780	81,614.00					
Supplemental/Concentration	0000	9780		111,683.00				
After School Program	0000	9780		3,247.00				
Donations	0000	9780		62,770.00				
Garden Club	0000	9780		1,682.00				
Instructional Materials	0000	9780		17,528.00				
Deferred Maintenance	0000	9780		1,593,742.00				
State Lottery Revenue	1100	9780		131,104.00				
Supplemental/Concentration	0000	9780				111,683.00		
After School Program	0000	9780				3,247.00		
Donations	0000	9780				62,770.00		
Garden Club	0000	9780				1,682.00		
Instructional Materials	0000	9780				17,528.00		
Deferred Maintenance	0000	9780				1,593,742.00		
State Lottery Revenue	1100	9780				131,104.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,605,840.00	1,514,287.00		1,514,287.00		
Unassigned/Unappropriated Amount		9790	407,067.63	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,928,402.00	3,763,054.00	2,145,820.00	3,763,054.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,311,890.00	1,544,679.00	805,246.00	1,544,679.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	10,521.00	10,867.00	1,548.27	10,867.00	0.00	0.0%
Timber Yield Tax		8022	12,592.00	10,829.00	11,711.08	10,829.00	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	1,005,610.00	1,026,883.00	519,185.07	1,026,883.00	0.00	0.0%
Unsecured Roll Taxes		8042	39,889.00	40,455.00	34,299.09	40,455.00	0.00	0.0%
Prior Years' Taxes		8043	497.00	502.00	0.00	502.00	0.00	0.0%
Supplemental Taxes		8044	31,571.00	31,471.00	17,946.55	31,471.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	44,096.00	44,588.00	21,682.37	44,588.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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			5,385,068.00	6,473,328.00	3,557,438.43	6,473,328.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,385,068.00	6,473,328.00	3,557,438.43	6,473,328.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%

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 STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	20,142.00	18,493.00	18,493.00	18,493.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	84,434.00	91,460.00	48,452.77	91,460.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	45.00	0.00	342.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			104,621.00	109,953.00	67,287.77	109,953.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	9,657.00	10,509.50	9,657.00	0.00	0.0%
Interest		8660	23,000.00	30,808.00	3,927.00	30,808.00	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	0.00	1,150.00	1,148.00	1,150.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	119,000.00	126,814.00	29,731.87	126,814.00	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						
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			142,000.00	168,429.00	45,316.37	168,429.00	0.00	0.0%
TOTAL, REVENUES			5,631,689.00	6,751,710.00	3,670,042.57	6,751,710.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,261,203.00	1,872,890.00	952,513.60	1,872,890.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	180,948.00	124,252.00	50,035.38	124,252.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	296,998.00	310,900.00	172,949.60	310,900.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,739,149.00	2,308,042.00	1,175,498.58	2,308,042.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,260.00	11,715.00	5,857.30	11,715.00	0.00	0.0%

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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)
Classified Support Salaries		2200	314,526.00	322,447.00	177,034.67	322,447.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	64,991.00	69,910.00	43,788.64	69,910.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	73,398.00	68,641.00	38,987.00	68,641.00	0.00	0.0%
Other Classified Salaries		2900	154,377.00	134,108.00	71,708.39	134,108.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			618,552.00	606,821.00	337,376.00	606,821.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	505,742.00	442,739.00	225,893.67	442,739.00	0.00	0.0%
PERS		3201-3202	172,152.00	154,708.00	83,135.88	154,708.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	91,399.00	79,291.00	41,090.97	79,291.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	442,349.00	617,717.00	324,007.57	617,717.00	0.00	0.0%
Unemployment Insurance		3501-3502	16,311.00	13,991.00	7,222.44	13,991.00	0.00	0.0%
Workers' Compensation		3601-3602	76,001.00	73,858.00	38,145.02	73,858.00	0.00	0.0%
OPEB, Allocated		3701-3702	90,000.00	72,000.00	7,563.00	72,000.00	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			1,393,954.00	1,454,304.00	727,058.55	1,454,304.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	7,000.00	6,405.41	7,000.00	0.00	0.0%
Books and Other Reference Materials		4200	17,528.00	0.00	576.68	0.00	0.00	0.0%
Materials and Supplies		4300	170,254.00	148,080.00	71,064.52	148,080.00	0.00	0.0%
Noncapitalized Equipment		4400	35,456.00	81,644.00	44,686.26	81,644.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			223,238.00	236,724.00	122,732.87	236,724.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,650.00	10,090.00	6,097.81	10,090.00	0.00	0.0%
Dues and Memberships		5300	13,258.00	12,900.00	11,878.41	12,900.00	0.00	0.0%
Insurance		5400-5450	61,569.00	109,402.00	56,375.00	109,402.00	0.00	0.0%
Operations and Housekeeping Services		5500	98,324.00	94,323.00	59,966.26	94,323.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	79,461.00	59,953.00	24,294.28	59,953.00	0.00	0.0%
Transfers of Direct Costs		5710	1,494.00	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	287,913.00	798,113.00	79,869.85	798,113.00	0.00	0.0%
Communications		5900	15,203.00	11,330.00	3,765.11	11,330.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			567,872.00	1,096,111.00	242,246.72	1,096,111.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	88,225.00	86,225.00	0.00	86,225.00	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%

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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)
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			88,225.00	86,225.00	0.00	86,225.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	51,752.00	51,623.00	7,938.14	51,623.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	5,963.00	11,926.00	5,962.93	11,926.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			57,715.00	63,549.00	13,901.07	63,549.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(11,914.00)	(8,327.00)	0.00	(8,327.00)	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			(11,914.00)	(8,327.00)	0.00	(8,327.00)	0.00	0.0%
TOTAL, EXPENDITURES			5,676,791.00	5,843,449.00	2,618,813.79	5,843,449.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

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(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	500,000.00	0.00	500,000.00	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	500,000.00	0.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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	(674,345.00)	(637,173.00)	0.00	(637,173.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(674,345.00)	(637,173.00)	0.00	(637,173.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(674,345.00)	(1,137,173.00)	0.00	(1,137,173.00)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	970,805.00	2,446,250.00	695,693.99	2,446,250.00	0.00	0.0%
3) Other State Revenue		8300-8599	938,300.00	994,466.00	868,249.98	994,466.00	0.00	0.0%
4) Other Local Revenue		8600-8799	304,975.00	284,371.00	160,742.48	284,371.00	0.00	0.0%
5) TOTAL, REVENUES			2,214,080.00	3,725,087.00	1,724,686.45	3,725,087.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	709,927.00	762,736.00	420,316.86	762,736.00	0.00	0.0%
2) Classified Salaries		2000-2999	408,792.00	521,931.00	270,392.91	521,931.00	0.00	0.0%
3) Employee Benefits		3000-3999	676,781.00	771,603.00	230,608.38	771,603.00	0.00	0.0%
4) Books and Supplies		4000-4999	164,360.00	30,694.00	5,692.27	30,694.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	586,146.00	835,487.00	29,805.00	835,487.00	0.00	0.0%
6) Capital Outlay		6000-6999	219,485.00	805,343.00	67,970.00	805,343.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	207,674.00	184,024.00	0.00	184,024.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,914.00	8,327.00	0.00	8,327.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,985,079.00	3,920,145.00	1,024,785.42	3,920,145.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(770,999.00)	(195,058.00)	699,901.03	(195,058.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	674,345.00	637,173.00	0.00	637,173.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			674,345.00	637,173.00	0.00	637,173.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(96,654.00)	442,115.00	699,901.03	442,115.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	637,042.51	637,042.00		637,042.00	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)			637,042.51	637,042.00		637,042.00		
d) Other Restatements		9795	(10,078.00)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			626,964.51	637,042.00		637,042.00		
2) Ending Balance, June 30 (E + F1e)			530,310.51	1,079,157.00		1,079,157.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	530,310.51	1,079,157.00		1,079,157.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								

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	88,477.00	88,477.00	0.00	88,477.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	15,231.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	222,896.00	200,616.00	48,855.00	200,616.00	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	18,344.00	24,755.00	8,764.49	24,755.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	33,012.00	53,578.00	20,094.00	53,578.00	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	608,076.00	2,078,824.00	602,749.50	2,078,824.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			970,805.00	2,446,250.00	695,693.99	2,446,250.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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	33,670.00	36,046.00	9,521.98	36,046.00	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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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	904,630.00	958,420.00	858,728.00	958,420.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			938,300.00	994,466.00	868,249.98	994,466.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
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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Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	(2,009.00)	(6,995.52)	(2,009.00)	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	304,975.00	286,380.00	167,738.00	286,380.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			304,975.00	284,371.00	160,742.48	284,371.00	0.00	0.0%
TOTAL, REVENUES			2,214,080.00	3,725,087.00	1,724,686.45	3,725,087.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	703,942.00	750,546.00	408,127.20	750,546.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	12,190.00	12,189.66	12,190.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,985.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			709,927.00	762,736.00	420,316.86	762,736.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	387,197.00	500,683.00	259,693.99	500,683.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	451.00	450.95	451.00	0.00	0.0%
Other Classified Salaries		2900	21,595.00	20,797.00	10,247.97	20,797.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			408,792.00	521,931.00	270,392.91	521,931.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	407,983.00	463,249.00	78,533.37	463,249.00	0.00	0.0%
PERS		3201-3202	64,846.00	98,297.00	46,474.07	98,297.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	39,541.00	52,124.00	26,747.41	52,124.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	132,538.00	117,738.00	57,360.05	117,738.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,576.00	6,398.00	4,003.02	6,398.00	0.00	0.0%
Workers' Compensation		3601-3602	26,297.00	33,797.00	17,490.46	33,797.00	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%

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TOTAL, EMPLOYEE BENEFITS			676,781.00	771,603.00	230,608.38	771,603.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	125,500.00	2,500.00	1,586.76	2,500.00	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	36,760.00	26,098.00	2,605.51	26,098.00	0.00	0.0%
Noncapitalized Equipment		4400	2,100.00	2,096.00	1,500.00	2,096.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			164,360.00	30,694.00	5,692.27	30,694.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	28,169.00	41,712.00	7,577.00	41,712.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	(1,494.00)	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	559,471.00	793,775.00	22,228.00	793,775.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			586,146.00	835,487.00	29,805.00	835,487.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	209,733.00	730,412.00	67,970.00	730,412.00	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	9,752.00	74,931.00	0.00	74,931.00	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			219,485.00	805,343.00	67,970.00	805,343.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools								
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools								
		7141	1,000.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices								
		7142	206,674.00	184,024.00	0.00	184,024.00	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%

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)
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)			207,674.00	184,024.00	0.00	184,024.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	11,914.00	8,327.00	0.00	8,327.00	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			11,914.00	8,327.00	0.00	8,327.00	0.00	0.0%
TOTAL, EXPENDITURES			2,985,079.00	3,920,145.00	1,024,785.42	3,920,145.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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)
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	674,345.00	637,173.00	0.00	637,173.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			674,345.00	637,173.00	0.00	637,173.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			674,345.00	637,173.00	0.00	637,173.00	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)
A. REVENUES								
1) LCFF Sources		8010-8099	5,385,068.00	6,473,328.00	3,557,438.43	6,473,328.00	0.00	0.0%
2) Federal Revenue		8100-8299	970,805.00	2,446,250.00	695,693.99	2,446,250.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,042,921.00	1,104,419.00	935,537.75	1,104,419.00	0.00	0.0%
4) Other Local Revenue		8600-8799	446,975.00	452,800.00	206,058.85	452,800.00	0.00	0.0%
5) TOTAL, REVENUES			7,845,769.00	10,476,797.00	5,394,729.02	10,476,797.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,449,076.00	3,070,778.00	1,595,815.44	3,070,778.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,027,344.00	1,128,752.00	607,768.91	1,128,752.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,070,735.00	2,225,907.00	957,666.93	2,225,907.00	0.00	0.0%
4) Books and Supplies		4000-4999	387,598.00	267,418.00	128,425.14	267,418.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,154,018.00	1,931,598.00	272,051.72	1,931,598.00	0.00	0.0%
6) Capital Outlay		6000-6999	307,710.00	891,568.00	67,970.00	891,568.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	265,389.00	247,573.00	13,901.07	247,573.00	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			8,661,870.00	9,763,594.00	3,643,599.21	9,763,594.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(816,101.00)	713,203.00	1,751,129.81	713,203.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	500,000.00	0.00	500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(500,000.00)	0.00	(500,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(816,101.00)	213,203.00	1,751,129.81	213,203.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,304,496.14	4,304,497.00		4,304,497.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,304,496.14	4,304,497.00		4,304,497.00		
d) Other Restatements		9795	(10,078.00)	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,294,418.14	4,304,497.00		4,304,497.00		
2) Ending Balance, June 30 (E + F1e)			3,478,317.14	4,517,700.00		4,517,700.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	530,310.51	1,079,157.00		1,079,157.00		
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	932,599.00	1,921,756.00		1,921,756.00		
Donations	0000	9780	53,150.00					
Deferred Maintenance	0000	9780	797,835.00					
State Lottery Revenue	1100	9780	81,614.00					
Supplemental/Concentration	0000	9780		111,683.00		111,683.00		
After School Program	0000	9780		3,247.00		3,247.00		
Donations	0000	9780		62,770.00		62,770.00		
Garden Club	0000	9780		1,682.00		1,682.00		
Instructional Materials	0000	9780		17,528.00		17,528.00		
Deferred Maintenance	0000	9780		1,593,742.00		1,593,742.00		
State Lottery Revenue	1100	9780		131,104.00		131,104.00		
Supplemental/Concentration	0000	9780				111,683.00		
After School Program	0000	9780				3,247.00		
Donations	0000	9780				62,770.00		
Garden Club	0000	9780				1,682.00		
Instructional Materials	0000	9780				17,528.00		
Deferred Maintenance	0000	9780				1,593,742.00		
State Lottery Revenue	1100	9780				131,104.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,605,840.00	1,514,287.00		1,514,287.00		
Unassigned/Unappropriated Amount		9790	407,067.63	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,928,402.00	3,763,054.00	2,145,820.00	3,763,054.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,311,890.00	1,544,679.00	805,246.00	1,544,679.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	10,521.00	10,867.00	1,548.27	10,867.00	0.00	0.0%
Timber Yield Tax		8022	12,592.00	10,829.00	11,711.08	10,829.00	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	1,005,610.00	1,026,883.00	519,185.07	1,026,883.00	0.00	0.0%
Unsecured Roll Taxes		8042	39,889.00	40,455.00	34,299.09	40,455.00	0.00	0.0%
Prior Years' Taxes		8043	497.00	502.00	0.00	502.00	0.00	0.0%
Supplemental Taxes		8044	31,571.00	31,471.00	17,946.55	31,471.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	44,096.00	44,588.00	21,682.37	44,588.00	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%

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)
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			5,385,068.00	6,473,328.00	3,557,438.43	6,473,328.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,385,068.00	6,473,328.00	3,557,438.43	6,473,328.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	88,477.00	88,477.00	0.00	88,477.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	15,231.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	222,896.00	200,616.00	48,855.00	200,616.00	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	18,344.00	24,755.00	8,764.49	24,755.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	33,012.00	53,578.00	20,094.00	53,578.00	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	608,076.00	2,078,824.00	602,749.50	2,078,824.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			970,805.00	2,446,250.00	695,693.99	2,446,250.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								

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)
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	20,142.00	18,493.00	18,493.00	18,493.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	118,104.00	127,506.00	57,974.75	127,506.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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	904,675.00	958,420.00	859,070.00	958,420.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,042,921.00	1,104,419.00	935,537.75	1,104,419.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	9,657.00	10,509.50	9,657.00	0.00	0.0%
Interest		8660	23,000.00	30,808.00	3,927.00	30,808.00	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	0.00	1,150.00	1,148.00	1,150.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	119,000.00	124,805.00	22,736.35	124,805.00	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	304,975.00	286,380.00	167,738.00	286,380.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			446,975.00	452,800.00	206,058.85	452,800.00	0.00	0.0%
TOTAL, REVENUES			7,845,769.00	10,476,797.00	5,394,729.02	10,476,797.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,965,145.00	2,623,436.00	1,360,640.80	2,623,436.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	180,948.00	136,442.00	62,225.04	136,442.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	302,983.00	310,900.00	172,949.60	310,900.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,449,076.00	3,070,778.00	1,595,815.44	3,070,778.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	398,457.00	512,398.00	265,551.29	512,398.00	0.00	0.0%
Classified Support Salaries		2200	314,526.00	322,447.00	177,034.67	322,447.00	0.00	0.0%

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Classified Supervisors' and Administrators' Salaries		2300	64,991.00	69,910.00	43,788.64	69,910.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	73,398.00	69,092.00	39,437.95	69,092.00	0.00	0.0%
Other Classified Salaries		2900	175,972.00	154,905.00	81,956.36	154,905.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,027,344.00	1,128,752.00	607,768.91	1,128,752.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	913,725.00	905,988.00	304,427.04	905,988.00	0.00	0.0%
PERS		3201-3202	236,998.00	253,005.00	129,609.95	253,005.00	0.00	0.0%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	130,940.00	131,415.00	67,838.38	131,415.00	0.00	0.0%
Unemployment Insurance		3401-3402	574,887.00	735,455.00	381,367.62	735,455.00	0.00	0.0%
Workers' Compensation		3501-3502	21,887.00	20,389.00	11,225.46	20,389.00	0.00	0.0%
OPEB, Allocated		3601-3602	102,298.00	107,655.00	55,635.48	107,655.00	0.00	0.0%
OPEB, Active Employees		3701-3702	90,000.00	72,000.00	7,563.00	72,000.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,070,735.00	2,225,907.00	957,666.93	2,225,907.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	125,500.00	9,500.00	7,992.17	9,500.00	0.00	0.0%
Books and Other Reference Materials		4200	17,528.00	0.00	576.68	0.00	0.00	0.0%
Materials and Supplies		4300	207,014.00	174,178.00	73,670.03	174,178.00	0.00	0.0%
Noncapitalized Equipment		4400	37,556.00	83,740.00	46,186.26	83,740.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			387,598.00	267,418.00	128,425.14	267,418.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	38,819.00	51,802.00	13,674.81	51,802.00	0.00	0.0%
Dues and Memberships		5300	13,258.00	12,900.00	11,878.41	12,900.00	0.00	0.0%
Insurance		5400-5450	61,569.00	109,402.00	56,375.00	109,402.00	0.00	0.0%
Operations and Housekeeping Services		5500	98,324.00	94,323.00	59,966.26	94,323.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	79,461.00	59,953.00	24,294.28	59,953.00	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	847,384.00	1,591,888.00	102,097.85	1,591,888.00	0.00	0.0%
Communications		5900	15,203.00	11,330.00	3,765.11	11,330.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,154,018.00	1,931,598.00	272,051.72	1,931,598.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	297,958.00	816,637.00	67,970.00	816,637.00	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	9,752.00	74,931.00	0.00	74,931.00	0.00	0.0%
Equipment Replacement		6500	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)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			307,710.00	891,568.00	67,970.00	891,568.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,000.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	258,426.00	235,647.00	7,938.14	235,647.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
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	5,963.00	11,926.00	5,962.93	11,926.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			265,389.00	247,573.00	13,901.07	247,573.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			8,661,870.00	9,763,594.00	3,643,599.21	9,763,594.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	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%

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INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	500,000.00	0.00	500,000.00	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	500,000.00	0.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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	(500,000.00)	0.00	(500,000.00)	0.00	0.0%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	531,655.00
6266	Educator Effectiveness, FY 2021-22	191,887.00
6300	Lottery: Instructional Materials	166,876.00
6547	Special Education Early Intervention Preschool Grant	151,154.00
7388	SB 117 COVID-19 LEA Response Funds	10,493.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	8,823.00
8210	Student Activity Funds	10,078.00
9010	Other Restricted Local	8,191.00
Total, Restricted Balance		1,079,157.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	240,000.00	261,316.00	13,883.85	261,316.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,000.00	23,237.00	15,213.29	23,237.00	0.00	0.0%
4) Other Local Revenue		8600-8799	750.00	1,137.00	166.46	1,137.00	0.00	0.0%
5) TOTAL, REVENUES			255,750.00	285,690.00	29,263.60	285,690.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	79,406.00	76,476.00	40,106.73	76,476.00	0.00	0.0%
3) Employee Benefits		3000-3999	29,854.00	46,011.00	22,873.62	46,011.00	0.00	0.0%
4) Books and Supplies		4000-4999	140,818.00	136,936.00	93,656.14	136,936.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,672.00	6,202.00	1,708.90	6,202.00	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			255,750.00	265,625.00	158,345.39	265,625.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	20,065.00	(129,081.79)	20,065.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	20,065.00	(129,081.79)	20,065.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	86,998.66	86,999.00		86,999.00	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)			86,998.66	86,999.00		86,999.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,998.66	86,999.00		86,999.00		
2) Ending Balance, June 30 (E + F1e)			86,998.66	107,064.00		107,064.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	86,998.66	107,064.00		107,064.00		
c) Committed								

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Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	240,000.00	261,316.00	13,883.85	261,316.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			240,000.00	261,316.00	13,883.85	261,316.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	15,000.00	23,237.00	15,213.29	23,237.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,000.00	23,237.00	15,213.29	23,237.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	600.00	880.00	155.50	880.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150.00	237.00	10.96	237.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	20.00	0.00	20.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			750.00	1,137.00	166.46	1,137.00	0.00	0.0%
TOTAL, REVENUES			255,750.00	285,690.00	29,263.60	285,690.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	64,036.00	61,925.00	32,169.51	61,925.00	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	15,370.00	14,551.00	7,937.22	14,551.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			79,406.00	76,476.00	40,106.73	76,476.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	16,520.00	18,822.00	9,259.55	18,822.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,078.00	5,640.00	2,953.98	5,640.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,928.00	19,235.00	9,445.51	19,235.00	0.00	0.0%
Unemployment Insurance		3501-3502	397.00	368.00	195.14	368.00	0.00	0.0%
Workers' Compensation		3601-3602	1,931.00	1,946.00	1,019.44	1,946.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, 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			29,854.00	46,011.00	22,873.62	46,011.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	12,000.00	12,882.00	3,585.51	12,882.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	128,818.00	124,054.00	90,070.63	124,054.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			140,818.00	136,936.00	93,656.14	136,936.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	295.00	294.00	90.00	294.00	0.00	0.0%
Dues and Memberships		5300	65.00	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	3,748.00	3,748.00	0.00	3,748.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	1,295.00	753.90	1,295.00	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	1,064.00	865.00	865.00	865.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,672.00	6,202.00	1,708.90	6,202.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	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			255,750.00	265,625.00	158,345.39	265,625.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	86,235.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	20,829.00
Total, Restricted Balance		107,064.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	10,832.00	1,390.05	10,832.00	0.00	0.0%
5) TOTAL, REVENUES			15,000.00	10,832.00	1,390.05	10,832.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,000.00	10,832.00	1,390.05	10,832.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	500,000.00	0.00	500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	500,000.00	0.00	500,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,000.00	510,832.00	1,390.05	510,832.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,315,187.99	1,315,188.00		1,315,188.00	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)			1,315,187.99	1,315,188.00		1,315,188.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,315,187.99	1,315,188.00		1,315,188.00		
2) Ending Balance, June 30 (E + F1e)			1,330,187.99	1,826,020.00		1,826,020.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,334,356.00	1,826,020.00		1,826,020.00		
Unassigned/Unappropriated Amount		9790	(4,168.01)	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	10,832.00	1,390.05	10,832.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	10,832.00	1,390.05	10,832.00	0.00	0.0%
TOTAL, REVENUES			15,000.00	10,832.00	1,390.05	10,832.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	500,000.00	0.00	500,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	500,000.00	0.00	500,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	500,000.00	0.00	500,000.00		

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	25,692.00	3,328.81	25,692.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	25,692.00	3,328.81	25,692.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	150,000.00	2,938,632.00	2,311,488.95	2,938,632.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,150,000.00	140,037.00	131,572.52	140,037.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,300,000.00	3,078,669.00	2,443,061.47	3,078,669.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,280,000.00)	(3,052,977.00)	(2,439,732.66)	(3,052,977.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,280,000.00)	(3,052,977.00)	(2,439,732.66)	(3,052,977.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,052,976.78	3,052,977.00		3,052,977.00	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)			3,052,976.78	3,052,977.00		3,052,977.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,052,976.78	3,052,977.00		3,052,977.00		
2) Ending Balance, June 30 (E + F1e)			1,772,976.78	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,772,976.78	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	25,692.00	3,328.81	25,692.00	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			20,000.00	25,692.00	3,328.81	25,692.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	25,692.00	3,328.81	25,692.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,000.00	2,938,632.00	2,311,488.95	2,938,632.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,000.00	2,938,632.00	2,311,488.95	2,938,632.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,150,000.00	140,037.00	131,572.52	140,037.00	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			1,150,000.00	140,037.00	131,572.52	140,037.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	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			1,300,000.00	3,078,669.00	2,443,061.47	3,078,669.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	8.32	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	8.32	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	8.32	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	8.32	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,536.97	1,537.00		1,537.00	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)			1,536.97	1,537.00		1,537.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,536.97	1,537.00		1,537.00		
2) Ending Balance, June 30 (E + F1e)			1,536.97	1,537.00		1,537.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,536.97	1,537.00		1,537.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	8.32	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	8.32	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	8.32	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	1,537.00
Total, Restricted Balance		1,537.00

CUTTEN ELEMENTARY SCHOOL DISTRICT
ALL FUNDS
SECOND INTERIM WORKING BUDGET
FISCAL YEAR 2022-23

3/8/2023

	General Fund/TRANS		Special Revenue Funds		Other Fund Types			Total All Funds	
	Unrestricted	Restricted	General Fund/TRANS Total	Cafeteria Fund	Special Reserves	Building Fund	School Facilities		Retiree Fund
A. REVENUES									
Local Control Funding Formula	\$ 6,473,328	\$	\$ 6,473,328	\$	\$	\$	\$	\$	\$ 6,473,328
Federal Sources	109,953	2,446,250	2,446,250	261,316					2,707,566
Other State Sources	168,429	994,466	1,104,419	23,237					1,127,656
Other Local Sources		284,371	452,800	1,137	10,832	25,692			490,461
Total Revenue	6,751,710	3,725,087	10,476,797	285,690	10,832	25,692			10,799,011
B. EXPENDITURES									
Certificated Salaries	2,308,042	762,736	3,070,778						3,070,778
Classified Salaries	606,821	521,931	1,128,752	76,476					1,205,228
Employee Benefits	1,454,304	771,603	2,225,907	46,011					2,271,918
Supplies	236,724	30,694	267,418	136,936					404,354
Services & Other Operating	1,096,111	835,487	1,931,598	6,202	2,938,632				4,876,432
Capital Outlay	86,225	805,343	891,568		140,037				1,031,605
Other Outgo	63,549	184,024	247,573						247,573
Support Costs	(8,327)	8,327							
Total Expenditures	5,843,449	3,920,145	9,763,594	265,625	3,078,669	3,052,977			13,107,888
C. EXCESS REVENUES (EXPENDITURES)	908,261	(195,058)	713,203	20,065	10,832	(3,052,977)			(2,308,877)
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers In					500,000				500,000
Interfund Transfers Out	(500,000)		(500,000)						(500,000)
Other Sources									
Other Uses									
Contributions	(637,173)	637,173							
Total Other Sources (Uses)	(1,137,173)	637,173	(500,000)	500,000	500,000	(3,052,977)	1,537		(2,308,877)
E. FUND BALANCE INCREASE (DECREASE)	(228,912)	442,115	213,203	20,065	510,832	(3,052,977)			(2,308,877)
F. ADJUSTED BEGINNING BALANCE	3,667,455	637,042	4,304,497	86,999	1,315,188	3,052,977	1,537		8,761,198
G. ENDING BALANCE	\$ 3,438,543	\$ 1,079,157	\$ 4,517,700	\$ 107,064	\$ 1,826,020	\$ 0	\$ 1,537	\$	\$ 6,452,321

District Reserve of 32.55% includes:
 General Fund Designated for Economic Uncertainty: \$ 1,514,287
 Special Reserve Fund Ending Balance: \$ 1,826,020
TOTAL: \$ 3,340,307

Total General Fund Expenditures, Transfers out and Uses: \$10,263,594
 Recommended Minimum Reserve Calculation at 4%: \$410,544
 Budgeted Reserve Level: 32.55%

MULTI-YEAR BUDGET PROJECTION

CUTTEN ELEMENTARY SCHOOL DISTRICT ALL FUNDS SECOND INTERIM MULTI-YEAR PROJECTION FISCAL YEAR 2023-24	General Fund/TRANS		ADOPTION		General Fund/TRANS		SPECIAL REVENUE FUNDS			OTHER FUND TYPES				Total All Funds
	Unrestricted	Restricted	2022-23	2023-24	Total	Cafeteria Fund	Special Reserves	Building Fund	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities		
A. REVENUES														
Local Control Funding Formula	\$ 6,643,078	\$ 2022-23	\$ 6,643,078	\$										\$ 6,643,078
Federal Sources		2023-24	957,697			261,316								1,219,013
Other State Sources	109,953	2024-25	1,000,863			23,237								1,024,100
Other Local Sources	168,429		459,662			1,137	10,832							471,631
Total Revenue	6,921,460		9,061,300			285,690	10,832							9,357,822
B. EXPENDITURES														
Certificated Salaries	2,260,841		45,107											3,043,171
Classified Salaries	621,827		782,330											1,234,517
Employee Benefits	1,490,870		536,092			76,598								2,336,738
Supplies	241,314		793,960			51,908								386,008
Services & Other Operating	1,201,333		7,758			136,936								1,249,234
Capital Outlay	86,225		41,597			6,304								86,225
Other Outgo	63,549		184,024											247,573
Support Costs	(8,327)		8,327											
Total Expenditures	5,957,632		2,354,088			271,746	10,832							8,583,466
C. EXCESS REVENUES (EXPENDITURES)														
D. OTHER FINANCING SOURCES/USES														
Interfund Transfers In														
Interfund Transfers Out	(500,000)						500,000							500,000
Other Sources														(500,000)
Other Uses	(659,991)		659,991											
Contributions														
Total Other Sources (Uses)	(1,159,991)		659,991			500,000								
E. FUND BALANCE INCREASE (DECREASE)	(196,163)		(1,694,097)			13,944	510,832							774,356
F. ADJUSTED BEGINNING BALANCE	3,438,543		1,079,157			107,064	1,826,020					1,537		6,452,321
G. ENDING BALANCE	\$ 3,242,380		\$ (614,940)			\$ 121,008	\$ 2,336,852	\$ 0	\$ 1,537	\$	\$	\$	\$	\$ 7,226,677
Total General Fund Expenditures, Transfers out and Uses			\$8,811,720											
Recommended Minimum Reserve Calculation at 4%:			\$352,469											
Budgeted Reserve Level:			32.03%											
District Reserve of 32.03% includes:														
General Fund Designated for Economic Uncertainty:														\$ 485,467
Special Reserve Fund Ending Balance:														\$ 2,336,852
TOTAL:														\$ 2,822,319

MULTI-YEAR BUDGET PROJECTION

CUTTEN ELEMENTARY SCHOOL DISTRICT ALL FUNDS SECOND INTERIM MULTI-YEAR PROJECTION FISCAL YEAR 2024-25	General Fund/TRANS				SPECIAL REVENUE FUNDS			OTHER FUND TYPES			3/8/2023	
	Unrestricted	Restricted	Total	General Fund/TRANS Total	Cafeteria Fund	Special Reserves	Building Fund	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	Total All Funds
A. REVENUES												
Local Control Funding Formula	\$ 6,729,545	\$	\$ 6,729,545	\$ 6,729,545	\$	\$	\$	\$	\$	\$	\$	\$ 6,729,545
Federal Sources	109,953	338,567	338,567	338,567	261,316							599,883
Other State Sources	168,429	890,910	1,000,863	1,000,863	23,237							1,024,100
Other Local Sources		291,233	459,662	459,662	1,137	10,832						471,631
Total Revenue	7,007,927	1,520,710	8,528,637	8,528,637	285,690	10,832						8,825,159
B. EXPENDITURES												
Certificated Salaries	2,282,578	795,764	3,078,342	3,078,342								3,078,342
Classified Salaries	634,735	543,153	1,177,888	1,177,888	78,567							1,256,455
Employee Benefits	1,507,692	803,666	2,311,358	2,311,358	53,500							2,364,858
Supplies	241,314	7,756	249,070	249,070	136,936							386,006
Services & Other Operating	1,832,717	(594,704)	1,238,013	1,238,013	6,410							1,244,423
Capital Outlay	86,225		86,225	86,225								86,225
Other Outgo	63,549	184,024	247,573	247,573								247,573
Support Costs	(8,327)	8,327										
Total Expenditures	6,640,483	1,747,986	8,388,469	8,388,469	275,413	10,832						8,663,882
C. EXCESS REVENUES (EXPENDITURES)												
D. OTHER FINANCING SOURCES/USES												
Interfund Transfers In	367,444	(227,276)	140,168	140,168	10,277							161,277
Interfund Transfers Out												
Other Sources												
Other Uses	(673,380)	673,380										
Contributions												
Total Other Sources (Uses)	(673,380)	673,380										
E. FUND BALANCE INCREASE (DECREASE)												
F. ADJUSTED BEGINNING BALANCE												
	(305,936)	446,104	140,168	140,168	10,277	10,832						161,277
	3,242,380	(614,940)	4,767,280	4,767,280	121,008	2,336,852		1,537				7,226,677
G. ENDING BALANCE	\$ 2,936,444	\$ (168,836)	\$ 4,907,448	\$ 4,907,448	\$ 131,285	\$ 2,347,684	\$ 0	\$ 1,537	\$	\$	\$	\$ 7,387,954
<p align="right">District Reserve of 28.82% includes:</p> <p align="right">General Fund Designated for Economic Uncertainty: \$ 69,847</p> <p align="right">Special Reserve Fund Ending Balance: \$ 2,347,684</p> <p align="right">TOTAL: \$ 2,417,531</p>												
<p>Total General Fund Expenditures, Transfers out and Uses \$8,398,469</p> <p>Recommended Minimum Reserve Calculation at 4%: \$335,539</p> <p>Budgeted Reserve Level: 28.82%</p>												

03/08/23

**CUTTEN ELEMENTARY SCHOOL DISTRICT
SUPPLEMENT: SECOND INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS
Beginning Cash balance as of January 31, 2023**

	February	March	April	May	June	Receivable
Cash as of Jan 31	7,270,697	7,051,107	6,923,744	6,587,010	6,109,024	
LCFF Revenues	323,447	693,163	323,447	323,447	1,252,386	0
Federal Revenues	0	226,649	11,021	101,174	169,212	1,242,500
State Revenues	0	0	23,177	0	99,350	46,354
Local Revenues	20,944	53,226	25,893	47,008	98,702	10,410
Sources	0	0	0	0	0	0
P/Y Recbl	106,757	0	0	0	0	0
1000	290,829	278,801	284,629	315,224	305,480	
2000	99,807	99,424	94,684	115,270	111,797	
3000	175,172	173,387	174,103	183,011	562,567	
4000	14,461	51,410	19,127	22,825	31,169	
5000	90,469	472,597	147,729	313,283	635,469	
6000	0	0	0	0	823,598	
7000	0	24,783	0	0	208,889	
Uses	0	0	0	0	0	0
TF in	0	0	0	0	0	0
TF out	0	0	0	0	0	0
TRANS Note Payable	0	0	0	0	0	0
Payables	0	0	0	0	0	0
Deferred Expense	0	0	0	0	0	0
Prepaid Expense	0	0	0	0	0	0
Cash Balance	7,051,107	6,923,744	6,587,010	6,109,024	5,049,705	

Total Receivables (including deferred appropriations if any) \$1,299,264
 Final Projected Cash Balance General Fund, TRANS, Reserve: \$5,049,705



James Marta & Company LLP
Certified Public Accountants

Accounting ▪ Audit ▪ Consulting ▪ Tax

February 24, 2023

Becky MacQuarrie, Ed.D.
Superintendent
Cuttan School District
4182 Walnut Drive
Eureka, CA 95503

To the Board of Trustees of Cutten School District

RE: Engagement Letter for Independent Financial Audit

We are pleased to confirm our understanding of the services we are to provide for Cutten School District (the District) related to the June 30, 2023, 2024, and 2025 fiscal years.

This letter confirms the services you have asked our firm to perform and the terms under which we have agreed to do that work. Please read this letter carefully because it is important to both our firm and you that you understand what you can and cannot expect from our work. In other words, we want you to know the limitations of the services you have asked us to perform. If you are confused at all by this letter or believe we have misunderstood what you need, please call to discuss this letter before you sign it.

1. OBJECTIVE AND SCOPE OF THE AUDIT

You have requested that we audit the financial statements of the District (including each major fund, and the aggregate remaining fund information) as of June 30, 2023, 2024, and 2025, and the related Statement of Net Position, Statement of Activities, Balance Sheet – Governmental Funds, Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds, Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position, and Reconciliation of the Governmental Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities for the years then ended and the related notes to the financial statements, which collectively comprise the District's basic financial statements and provide assistance with the preparation of the financial statements.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, the Schedule(s) of Revenues, Expenditures and Changes in Fund Balance-Budget (Non-GAAP) and Actual, Schedule of Changes in the District's Net OPEB Liability and Related Ratios, Schedule of Proportionate Share of Net Pension Liability, and Schedule of Pension Contributions, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI.

Supplementary information other than RSI will accompany the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole.

- Combining Balance Sheet – All Non-Major Funds
- Combining Statement of Revenues, Expenditures and Changes in Fund Balances – All Non-Major Funds
- Organization
- Schedule of Average Daily Attendance
- Schedule of Instructional Time
- Schedule of Expenditure of Federal Awards
- Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
- Schedule of Financial Trends and Analysis
- Schedule of Charter Schools
- Notes to Supplementary Information

2. THE RESPONSIBILITIES OF THE AUDITOR

We will conduct our audit in accordance with applicable auditing standards and procedures generally accepted in the United States of America (U.S. GAAS). Applicable standards include:

- State of California, State Controller's Office, Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting;
- AICPA Audit Guide, Audits of State and Local Government Units, Generally Accepted Auditing Standards;

- The United States General Accounting Office (GAO) Government Auditing Standards, Office of Management and Budget (OMB), Audits of States, Local Governments and Nonprofit Organizations; and
- Single audit procedures defined by the OMB Compliance Supplement (Uniform Guidance 2 CFR § 200, formerly OMB Circular A-133); and
- Governmental Accounting Standards Board (GASB) pronouncements.

As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected by our firm, even though our audit is properly planned and performed in accordance with GAAS, Government Auditing Standards, promulgated by the United States Comptroller General; the Office of Management and Budget's Compliance Supplement for Single Audits; and 2 CFR Section 200, Audits of States, Local Government, and Nonprofit Organizations (as applicable). This audit shall include audit procedures recommended by the Education Audit Appeals Panel of the State of California as detailed in the latest edition of the Standards and Procedures for Audits of California K-12 Local Education Agencies.

3. CHARACTER AND LIMITATIONS OF AN AUDIT

The purpose of an audit is to express an opinion as to whether your financial statements are fairly presented, in all material respects in conformity with United States generally accepted accounting principles, and is

limited to the period covered by our audit. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. In the event we must withdraw from the engagement, our fees will be limited to the fees incurred up to the point of withdrawal.

We will also issue a written report on internal control, a report to those charged with governance and a management comment letter (if applicable).

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Our audit will be conducted in accordance with generally accepted auditing standards. Those standards require that we initially assess the risk that errors, fraud, irregularities, and illegal acts may cause the financial statements to contain a material misstatement. This is necessary because we do not audit all the transactions and balances in the financial statements, only a selected portion of them, in some cases a very small portion. The costs for us to examine a large portion of them, or all of them of a certain category, or all of them in all categories, would be prohibitive. Consequently, there are risks.

In making this initial assessment, we are required to obtain an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of financial statements and to design appropriate audit procedures. Those considerations mandate your complete cooperation and honesty about your knowledge and understanding of the possibility of the existence of errors, fraud, irregularities and illegal acts. By signing this letter, you agree that you will provide this cooperation and that you will be totally honest with us.

Based on that assessment, the standards require us to design the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement, whether caused by errors, fraud, irregularities and illegal acts. Accordingly, a material misstatement may remain undetected. While we are required to exercise due care and professional skepticism, since our opinion is based on the concept of reasonable assurance, we are not an insurer and our report does not constitute a

guarantee. We will inform you of all matters of fraud that come to our attention. We will also inform you of illegal acts that come to our attention, unless they are clearly inconsequential. We will inform you of any need to extend our procedures because of them and our estimate of their additional cost.

The discovery, subsequent to the date of the auditor's report, that one or more errors, frauds, irregularities, or illegal acts causing the financial statements to contain one or more material misstatements, have occurred does not necessarily mean that our audit was not conducted in accordance with generally accepted auditing standards.

An audit includes obtaining an understanding of internal control sufficient to plan the audit, but is not designed to provide assurance on internal control or to identify significant deficiencies conditions. However, during the audit, if we become aware of such reportable conditions or ways that we believe management practices can be improved, we will communicate them to you in a separate letter.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of certain assets, revenues and expenses by correspondence with selected individuals, legal counsel, creditors, and financial institutions.

Management is responsible for making all financial records and related information available for purposes of the audit.

In the event that the financial information provided is incomplete or inaccurate, then we will either complete the work at our standard rate, or delay the audit until this information is complete and accurate.

At the conclusion of our audit, we will require you to furnish us a management representation letter confirming, among others, your responsibility for your financial statements and for the design and implementation of program and controls to prevent and detect fraud. This letter is a required audit procedure prior to issuing our report. By signing this engagement letter and furnishing a management representation letter, you agree to indemnify us and hold us harmless for any liability and costs arising from knowing misrepresentations by management.

In accordance with auditing standards generally accepted in the United States of America, we will also issue a written report describing the scope of our testing over internal control over financial reporting, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

4. COMPLIANCE WITH LAWS AND REGULATIONS

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

5. INDEPENDENT CONTRACTOR STATUS

James Marta & Company LLP shall perform the required services as an independent contractor and not as an “officer, employee, or agent” of the District. Although the District reserves the right to evaluate the quality of the service provided by James Marta & Company LLP, the District will not control the means or manner of James Marta & Company LLP’s performance.

6. REPORTING

We will issue written reports upon completion of our audit of the District’s basic financial statements. Our reports will be addressed to the Board of Trustees of the District. Circumstances may arise in which our reports may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances it may be necessary for us to modify our opinion, add an emphasis-of-matter paragraph or other-matter paragraph to our auditor’s report, or if necessary, withdraw from the engagement.

7. MANAGEMENT RESPONSIBILITIES

At the outset, it is imperative that we state the scope of your responsibilities in connection with this engagement:

- a. The financial statements are the responsibility of the District’s management. As such, management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
- b. Encompassed in that responsibility is the establishment and maintenance of effective internal control over financial reporting, the establishment and maintenance of proper accounting records, and the selection of appropriate accounting principles.
- c. Management is responsible for the design and implementation of programs and controls to prevent or detect fraud, and for informing us about all known or suspected fraud affecting the organization involving (a) management, (b) individuals who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements.
- d. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the organization received in communications from members, regulators, or others. In addition, management is responsible for identifying and ensuring that the entity complies with applicable laws and regulations.
- e. In accordance with the terms and conditions of this agreement, District management is responsible for:
 - i. Identification of the applicable reporting framework;
 - ii. Preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America; and

- iii. Design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
 - iv. Having appropriate programs and controls in place to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the company that involves management, employees who have significant roles in internal control, and others where fraud could have a material impact on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the company received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the company complies with the applicable laws and regulations.
 - v. Accuracy and completeness of all data, information and representations provided to us for the purposes of this engagement. Because of the importance of oral and written management representations to the effective performance of our services, the District releases and indemnifies our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by management and its representatives.
- f. Management is responsible to provide us with:
- i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We will assist in the preparation of your financial statements, but the responsibility for the financial statements remains with you. You are responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

As part of our engagement, we may propose standard, adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of any proposed entries and the impact they have on your financial statements. Further, you are responsible for designating a qualified management-level individual to be responsible and accountable for overseeing these activities.

8. OTHER STIPULATIONS

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing or review.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

9. PROVISIONS OF ENGAGEMENT ADMINISTRATION, TIMING AND FEES

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We expect to perform our interim testing in May and our year end fieldwork in October and to complete and issue our report no later than December 15th.

Jesse Deol, CPA, ARM is the Engagement Partner for the audit services specified in this letter. His responsibilities include supervising James Marta & Company LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

10. RECORD RETENTION

It is our policy to keep records related to this engagement for seven (7) years. However, James Marta & Company LLP does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the 7-year period, James Marta & Company LLP shall be free to destroy our records related to this engagement.

11. INSURANCE

During the term of this Contract, James Marta & Company LLP shall maintain in force insurance coverage as follows:

- a. Commercial General Liability insurance applicable to the services provided to the District, with a combined single limit, or the equivalent, of not less than \$2,000,000 per claim (\$4,000,000 aggregate) for Bodily Injury, Personal Injury, and Property Damage, including contractual liability coverage applicable to the indemnity provided under this contract.
- b. Workers' Compensation insurance: Up to 1,000,000 per claim.
- c. Business Automobile Coverage insurance applicable to the operation of James Marta & Company LLP's trucks or automobiles with a combined single limit of not less than \$2,000,000 per claim for Bodily Injury and Property Damage, including coverage for owned, non-owned, and hired vehicles, as applicable.

d. Professional Liability insurance: Up to \$1,000,000 per claim and \$2,000,000 aggregate.

Notice of Cancellation or Change. There shall be no cancellation, material change, reduction of limits without 30 days prior written notice from James Marta & Company LLP or its insurer(s) to the District.

Certificates of Insurance. As evidence of the insurance coverages required by this contract, James Marta & Company LLP shall provide acceptable insurance certificates to the District as soon as practicable upon written request by the District. If requested, complete copies of insurance policies, shall be provided to the District.

12. ASSUMPTIONS

The fees quoted are based upon several assumptions about the adequacy of the accounting records, the degree of assistance to be provided by your personnel, and current audit and accounting standards.

This fee is based upon the assumption that the closing journal entries will be made and accounting will be finalized and closed before the year end audit fieldwork. If compliance requirements change, or if the District is involved in issuing an exempt offering, additional fees and an amended engagement letter may be required. Additional time and billing charges will be charged at our standard hourly rates and costs in the event of the following:

- Account reconciliations are not completed for, (example but not limited to):
 - Cash Accounts
 - Accounts Receivable and Allowance for Doubtful Accounts
 - Inventory
 - Investments
 - Prepaid Expenses
 - Capital Assets and Depreciation
 - Accounts Payable
 - Accrued Expenses
 - Unearned Revenue
 - Deposits
 - Long-Term Liabilities
 - Compensated Absences
 - Prior year equity not in agreement with prior year audit
- Accounting system or account group changes from prior year
- Allocation of expenses not completed
- Allocation of investments not completed
- Allocation of income not completed
- Changes in accounts after beginning of audit work that necessitates additional or redo of audit work.
- Changes or revision of the initial trial balance
- Addition of new activities

- New funding sources
- New funds
- New debt

Whenever possible, we will attempt to use your personnel to assist in the preparation of schedules and analyses of accounts. We understand that your employees will prepare all cash or other confirmations we request and will locate any invoices selected by us for testing. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

Our initial fee estimate assumes we will receive the aforementioned assistance from your personnel and unexpected circumstances will not be encountered. In the event that the GASB, FASB, AICPA, GAO, OMB, or the State of California issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you before proceeding further. Before starting the additional work, we will prepare an estimate of the time necessary, as well as the fee for performing the additional work. Our fee for addressing the additional requirements will be at our standard hourly rates for each person involved in the additional work.

In the event we are required to respond to discovery requests, subpoenas, and outside inquiries, we will first obtain your permission unless otherwise required to comply under the law. Our time and expense to comply with such requests will be charged at our standard hour rates in addition to the stated contract.

At the conclusion of our audit engagement, we will communicate to the governing board the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of James Marta & Company LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available pursuant to authority given to any regulator by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of James Marta & Company LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to

any regulator. They may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

13. REPORTS

We will provide you with up to 10 copies of the report. If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

The intended users of the report are the Board of Trustees of the District. You agree to be responsible to distribute the reports to those charged with governance and to the appropriate officials of the responsible party.

Reports included in this engagement include:

- Independent Auditor's Report and Financial Statements, Schedules and associated notes (up to 10 copies and a PDF version);
- Management Letter including notification of reportable conditions (if necessary), statements, observations, opinions, comments and recommendations regarding the financial statement of the District and its systems of internal control;
- Present Audit results to the Board of Trustees;
- Report on Internal Control and Compliance and Other Matters;
- Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance.

14. WORKING PAPERS

The audit documentation for this engagement is the property of James Marta & Company LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available pursuant to authority given to any regulator by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of James Marta & Company LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to any regulator. They may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

15. FEES

Our fees for the audit will be:

- \$30,000 for the fiscal year beginning July 1, 2022 and ending June 30, 2023.
- \$31,500 for the fiscal year beginning July 1, 2023 and ending June 30, 2024.
- \$33,100 for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

We will submit monthly progress billings for our services during the project. Invoices are payable upon presentation. Unpaid fee balances 30 days overdue will bear interest at 18 percent per annum. Payment by Credit Card is subject to a 5% processing fee.

The engagement fee includes the cost of a single audit in conformity with the Uniform Guidance for one (1) major program. An addition fee will be agreed-upon for every additional major program audited.

16. INDEMNIFICATION

Pursuant to the contract with James Marta & Company LLP, Consultant's indemnification obligation shall be limited to claims that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the Consultant, and, upon Consultant obtaining a final adjudication by a court of competent jurisdiction, Consultant's liability for such claim, including the cost to defend, shall not exceed the Consultant's proportionate percentage of fault.

17. TERMINATION

- Either Party may terminate this contract in whole or in part, with 30 days written notice to the other Party.
- In the event of contract termination, the District agrees to pay James Marta & Company LLP the fees and expenses incurred prior to such termination.
- The District may terminate this contract upon notice to James Marta & Company LLP, or at such later date as the District may establish in such notice, if James Marta & Company LLP commits any material breach or default of any covenant, warranty, obligation or agreement under this contract, or fails to perform in a timely manner the services under this contract, and such breach, default, or failure is not cured within 10 business days after delivery of the District's notice, or such longer period as the District may specify in such notice.
- James Marta & Company LLP may terminate this contract upon 10 days' written notice to the District if the District fails to pay James Marta & Company LLP pursuant to the terms of this contract and the District fails to cure within 30 days after receipt of James Marta & Company LLP written notice, or such longer period as James Marta & Company LLP may specify in such notice.

18. MEDIATION PROVISION

Disputes arising under this agreement (including scope, nature, and quality of services to be performed by us, our fees and other terms of the engagement) shall be submitted to mediation. A competent and impartial third party, acceptable to both parties shall be appointed to mediate, and each disputing party shall pay an equal percentage of the mediator's fees and expenses. No suit or arbitration proceedings shall be commenced under this agreement until at least 60 days after the mediator's first meeting with the involved parties. If the dispute requires litigation, the court shall be authorized to impose all defense costs against any non-prevailing party found not to have participated in the mediation process in good faith.

February 2023

School Nutrition Program Adult Meal Pricing Tool – Values

The following values may be used to calculate the minimum adult meal prices for **SY 2022–23**.

The **reimbursement rates and USDA Foods value** for the school year are available in the Child Nutrition Program Reimbursement Rates web page at www.cde.ca.gov.

1. National School Lunch Program

\$3.93 Federal Free reimbursement rate
\$0.08 Performance-based, if qualified
\$0.27 State free lunch reimbursement, if qualified
\$0.43 USDA Foods value
\$4.71 Minimum adult meal price

Subtract:

- \$0.08 if **no** Performance-based reimbursement, and/or
- \$0.27 if **no** State free lunch reimbursement, **i.e., private schools**

2. School Breakfast Program

\$2.11 Federal Free reimbursement rate
\$0.27 State free lunch reimbursement, if qualified
\$0.43 USDA Foods value
\$2.81 Minimum adult breakfast price
\$2.54 if **no** State free lunch reimbursement, **i.e., private schools**

Cutten Elementary School District

Form B: Project Abstract 2021–22 California Community Schools Partnership Program: Planning Grant Request for Applications

Vision for the proposed community schools planning project:

Like many districts, Cutten Elementary School District (CESD) offers services and supports aligned with the Community School Model and the four pillars. Our goal, like that of the Community School Model, is to partner with community agencies and local governments to align community resources to improve student outcomes. By having the capacity to develop partnerships, we will be able to provide an integrated focus on academics, health and social services, youth and community development, and community engagement. The pandemic has put a spotlight on our needs even more, and we realize there is a strong desire to align community and District services to better serve all students' needs -particularly at-risk students. However, at this time we lack the intentional, systematized alignment of services with the Local Control Accountability Plan (LCAP) and Multi-Tiered Systems of Support (MTSS).

The proposal's vision is the systematized, sustainable alignment and delivery of supportive services to students and families including committing to providing trauma-informed health, mental health, and social services for students within an MTSS on or near the school—in partnership with county agencies and other organizations. To accomplish this, the school and community partners must engage in a planning process with support and time to engage in a number of PDSA (Plan, Do, Study and Act) cycles focused on academic, behavioral and social emotional needs of our students, staff, community and school.

To achieve these goals we will not add more work to our already overburdened teachers, principals and staff. CESD will use Planning Grant funds to hire a full time Community School Development Lead/Student Support Coach (0.6 FTE Planning Grant funded and 0.4 FTE matching funded) who over the next two years will facilitate the PDSA process.

Describe the consortium and/or participating school sites :

The Cutten School District, in partnership with our community, provides students with the academic and social skills necessary to become contributing members of a global community. We do this by creating a joyful, student-centered, and orderly learning environment rich in the arts and sciences, where everyone knows they are respected members of the "Cutten-Ridgewood Family".

Transitional kindergarten through second grade students attend Ridgewood School, and third through sixth grade students attend Cutten School. Although we possess two CDS codes, we consider ourselves one school with two sites, separated from each other only

by a 2.6 mile stretch of road. In light of this, and supported by the tightly-knit and extremely supportive community, the same families in attendance at both sites, and the highly collaborative staff, it is nearly impossible to talk about the achievements and needs of one site without including the other site in the conversation. We are joined by a common vision, and a deep-seated commitment to the development of the whole child; the success of each site is dependent upon the other. An indication that our district is considered one of the most desired on the North Coast is that about 38% of our enrollment is comprised of interdistrict transfer students. Our families have a shared purpose; they value and actively support quality education for their children.

Information about potential programs and services to be provided:

As noted, current and potential programs and services must meet identified needs and align with the LCAP and MTSS, and align with the four pillars. Our greatest areas for potential expansion are expanding learning time and opportunities; transitioning preschool students in the TK education program; a more formal process for involving families in school leadership; and expanding and formally implementing delivery of services from community partners including Humboldt County Office of Education, Cal Poly Humboldt, College of the Redwoods, Indian Action Council, Foster Grandparent Program, Humboldt County Children's Behavioral Health, Remi Vista, Changing Tides, Special Beginnings (HCOE), Redwood Regional Center, and Two Feathers Native American Family Services.

How community and cooperating agencies will engage in planning, ongoing assessment and continuous improvement:

Through our LCAP and MTSS work, we have gathered input from both staff and community members. It is clear that without increased leadership and opportunity for students, families, teachers and staff to collaborate, students will not reach the academic and social emotional support needed to succeed. CESD has a PBIS leadership team currently being trained by the Humboldt County Office of Education Prevention and Intervention Department in best practices related to MTSS and PBIS. The team meets regularly and shares out with staff and community partners. Our PD and collaboration with the HCOE Prevention and Intervention Department the past two years made clear that without increasing the capacity for staffing and leadership at CESD, all students won't reach their full potential at school. To ensure all students succeed at school, increased collaboration between staff and families and the streamlining of support services are required.

(1) Integrated supports: CESD is a small school district, and we constantly strive to integrate student support systems; however, based on the needs of our students, and the impacts of the COVID-19 crisis, more time and support is needed for our students and families. Services with outside agencies are not seamlessly integrated. One critical component of the planning proposal is dedicated staff time to develop and implement systems, agreements, and protocols that will integrate community supports (disproportionately impacted by the pandemic) into students' educational supports. This will be a key task of the Community School Development Lead/Student Support Coach.

(2) Family and community engagement: CESD works hard to collaborate with our families and community—but in this pandemic time when teachers and staff's energy has been so consumed with distance learning, independent study, and accommodating student and family needs—there is room for improved and systematized methods of family and community engagement. As we discussed this topic with staff and community partners, the goal of more regular parent and family communication –which allows for more feedback—was universally agreed to as was the realization that developing improved and sustainable engagement protocols will require a planning process.

(3) Collaborative leadership and practices: CESD has established shared leadership practices for teachers, staff and students (leadership team, School Climate team, PBIS team, Student Council). But while it's relatively easy to get student and staff input, parent and community involvement is much more limited to processes like LCAP, Site Council and other Parent Committees. We recognize the communication and feedback process described above is necessary for increasing family and community input and participation in school leadership.

4) Expanded learning time & opportunities: CESD students have the opportunity to participate in out of school time activities including sports, clubs, and afterschool care and many CESD students take advantage of these opportunities. Where we fall short however, is in the areas of enrichment, and real-world learning opportunities (including tutoring, mentoring, volunteer opportunities, and promoting STEM opportunities). Systematically expanding learning time and activities will be a core task of the to-be-hired Community School Development Lead.

Overall, the district is partially addressing all four pillars, but we recognize to implement aligned services with fidelity, there is much work to be done over the next two years.

Other factors that demonstrate need not included in the Evaluation Criteria: This isolated and impoverished region is cut off from resources available elsewhere, especially families on remote tribal lands including the state's two largest tribes and reservations—the Yurok and Hoopa Valley Tribes. Locally, logging and fishing once provided careers for high school grads and dropouts but are now a fraction of what they were. Humboldt has a 20.5% poverty rate (vs. 11.5% statewide).

Crime, Drugs & Alcohol: Humboldt has been the U.S.'s largest legal and illegal cannabis producer and has California's 2nd highest Opioid Overdose Deaths rate (21.03 per 100,000 vs. a state rate of 5.22). It has one of the state's highest arrest rates (alcohol arrest rate is 3.3x the CA rate). In 2018 it had the state's 2nd highest homicide rate. Other challenges local families face are also reflected in child abuse rates. The 2019 rate of child abuse and neglect allegations (139.3 per 1,000 children) is over 2x the state rate of 67.0 per 1,000. For American Indian children the rate is 227.7 per 1,000 children.

Humboldt has California's highest ACEs rate: 30.8% of adults report experiencing **four or more ACEs** versus 13% statewide and 11% nationally. Native American, immigrant, and low-income communities are particularly prone to ACEs. A 2013 study

by the Area Health Education Center of Washington State University found students with **three+ ACEs** are 3x as likely to experience academic failure, six times as likely to have behavioral problems, and 5x as likely to have poor attendance.



Puberty Health Class

with Simcha Mendle

Introduction to class with overview and class introductions

- Puberty Art Activity;
- "Gingerbread people" are drawn on the board. Students are asked to participate and suggest physical and emotional changes that will occur during puberty. Discussion follows regarding physical changes, normal time line of puberty, adjusting to changes, gender, changing friendships, body image, feelings about body changes, and asking for help from adults
-
- Hygiene and Self Care
- Discussion of changing body and need for good hygiene habits
- Puberty "tool kit" activity. A toolbox is drawn on the board and students draw their own on a piece of paper. Discussion follows with students volunteering things they can put into their "tool kit" to help them prepare for puberty (menstrual pads, deodorant, soap, clean socks, bra, powder for shoes, baking soda, hydrogen peroxide, a journal to write in, facial wash, new skills (doing laundry, helping with chores...) etc.)
-
- Discuss feelings associated with growing up, new expectations/responsibilities, responding to peer pressure, maintaining/creating open relationships with parents/guardians
-
- Anonymous questions and answers; each student is given time to write down a question and these are then collected, read out loud to entire class and answered
-
- **Basic Reproductive Anatomy + Pregnancy**
- With visual aids, students learn body parts and functions, similarities and differences between male and female systems, and what to expect from these body parts during puberty.
 - Basic explanation of sperm+egg leads to pregnancy
 - Basics of Female Anatomy + Menstruation
 - Explain why menstruation happens and how to manage it. Explanation of supplies to female students
 - Basics of Male Anatomy, including erections & wet dreams
 - Basics of Pregnancy
-
- Self Esteem & Relationships
- Discussion of how to be healthy; self-care, stress management, how to boost self-esteem; creating healthy relationships, setting boundaries with peers, recognizing trusted adults and learning when to ask for help
- Discussion Questions/Activities;
- What makes you feel good/proud
- What makes you feel worried/mad/frustrated/stressed
- How can you feel better when you are upset? (stress relievers)
- Setting boundaries within yourself and with friends
- Who can you talk to when you have questions/concerns
-
- **Ok vs. Not Ok Touches & Consent**
- Discussion of appropriate vs. inappropriate touching, creating boundaries, finding resources and trusted adults.
- Activity on ways to show affection with detailed conversation on setting boundaries, asking permission (consent) and seeking help if needed
- **Communication Tips**
- Discuss bringing up "sensitive" topics with parents or friends. Discuss
- What makes conversations go well and how to create productive communication (between peers and between child and adult).
- Students are given tips for clear communication, asking for help, and
- Problem resolution
- Anonymous Questions/Answers
- End Class

Simcha Mendle, MSW, LICSW
@mendletheMEducator





REQUIRES BOARD ACTION

Due: Weds. March 15—return ballot in enclosed envelope

January 31, 2023

MEMORANDUM

To: All District Board Presidents and Superintendents — CSBA Member Boards
From: Susan Markarian, CSBA President
Re: 2023 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Weds. March 15**

Enclosed is the ballot material for election to CSBA’s Delegate Assembly from your region or subregion. It consists of: 1) the ballot (on red paper) listing the candidates, the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on red paper is to be completed and returned to CSBA. It must be postmarked by the U.S. Post Office on or before Wednesday, March 15, 2023.**

Your Board may vote for up to the number of seats to be filled in the region or subregion as indicated on the ballot. For example, if there are three seats up for election, the Board may vote for up to three candidates. However, your Board may cast no more than one vote for any one candidate. The ballot also contains a provision for write-in candidates; their name and district must be clearly printed in the space provided.

The ballot must be signed by the Superintendent or Board Clerk and returned in the enclosed envelope; if the envelope is misplaced, you may use your district’s stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held, and ballots will need to be postmarked by May 1. Results will be published by May 11, 2023.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2023 – March 31, 2025. The next meeting of the Delegate Assembly takes place on Saturday, May 20 and Sunday, May 21, 2023. Please do not hesitate to contact the Executive Office at nominations@csba.org should you have any questions.

Encs: Ballot on red paper and watermarked “copy” of ballot on white paper
List of all current Delegates on reverse side of ballot
Candidate(s)’ required Biographical Sketch Forms and optional resumes
CSBA-addressed envelope to send back ballots

REQUIRES BOARD ACTION

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **WEDNESDAY, MARCH 15, 2023**. Only **ONE** Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

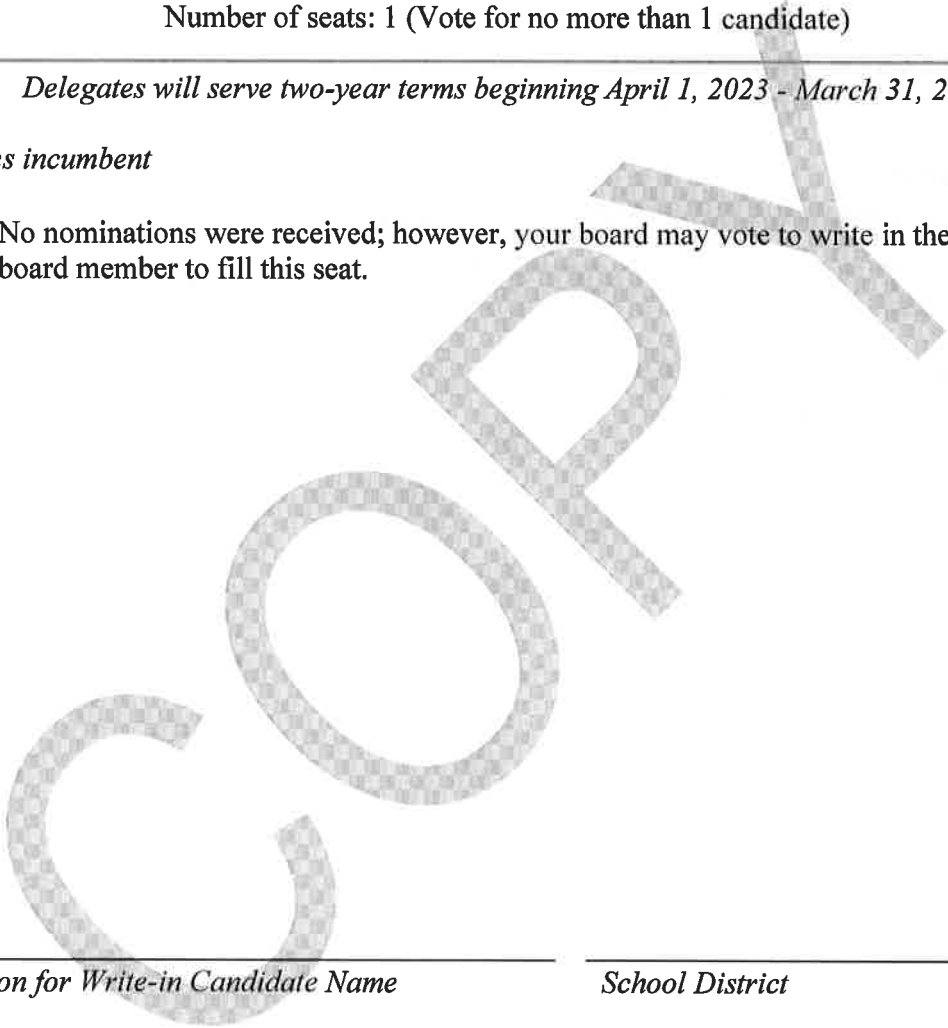
**OFFICIAL 2023 DELEGATE ASSEMBLY BALLOT
SUBREGION 1-A
(Del Norte, Humboldt Counties)**

Number of seats: 1 (Vote for no more than 1 candidate)

Delegates will serve two-year terms beginning April 1, 2023 - March 31, 2025

**denotes incumbent*

No nominations were received; however, your board may vote to write in the name of a board member to fill this seat.



Provision for Write-in Candidate Name

School District

Signature of Superintendent or Board Clerk

Title

School District Name

Date of Board Action

See reverse side for list of all current Delegates in your Region.

REGION 1 – 4 Delegates (4 elected)

Director: Frank Magarino (Del Norte County USD)

Below is a list of all elected or appointed Delegates from this Region.

Subregion 1-A (Del Norte, Humboldt)

Donald McArthur (Del Norte County & USD), term expires 2023

George Sager (McKinleyville Union ESD), term expires 2024

Subregion 1-B (Lake, Mendocino)

Tyler Nelson (Ukiah USD), term expires 2024

County Delegate:

Thom McMahon (Humboldt COE), term expires 2023

Counties

Del Norte, Humboldt (Subregion A)

Lake, Mendocino (Subregion B)

Studio W Project Numbers 19006/19006.1/19007

Cutten School District Bond Implementation

	Current Phase	Future Phase
Gross Bond Measure Funds	\$ 4,000,000	
Estimated Bond Sale Fees	\$ (400,000)	
State Modernization Eligibility @ Ridgewood	\$	\$ 1,021,384
State Modernization Eligibility @ Cutten	\$	\$ 1,299,000
ESSER III	\$ 662,442	
Total (Net) Funding	\$ 4,262,442	\$ 2,320,384
Cutten SD - Ridgewood School Phase 1 "Modernization" (Studio W #19006)		
Construction Cost Budget (ACGC Bid)	\$ 1,122,435	
Approved Change Orders to Date 11/10/22	\$ 54,047	
Soft Cost Estimate	\$ 317,138	
Cutten SD - Ridgewood School Phase 2 "New Construction" (Studio W #19006.1)		
Construction Cost Budget (Pierson Estimate)	\$	\$ 2,584,065
Approved Change Orders to Date 11/10/22	\$	\$
Soft Cost Estimate	\$	\$ 784,153
Cutten SD - Cutten Elementary School "Modernization" (Studio W #19007)		
Construction Cost Contract Amount (ACGC Bid)	\$ 1,299,000	
Approved Change Orders to Date 11/10/22	\$ 355,920	
Soft Cost Estimate	\$ 331,366	
TOTAL ESTIMATED EXPENDITURE	\$ 3,479,907	\$ 3,368,218
Estimated Phase Fund Balance	\$ 782,535	\$ (1,047,834)
Estimated Fund Balance after both Phases		\$ -265,299

thru 3/31/2022

Total Soft Cost									
Cutten SD - Ridgewood School Phase 1 "Modernization" (Studio W)									
	Estimate	Current Phase	Future Phase	Encumbered	% Encumbered	Billed/Spent	% Spent		
A/E basic service fee	\$ 130,968	\$ 130,968		\$ 90,789	69%	\$ 90,294	69%		
Direct Expenses									
from FEE worksheet	\$ 13,097	\$ 13,097		\$ 9,079	69%	\$ 9,079	69%		
from FEE worksheet	\$ 25,300	\$ 25,300		\$ 25,300	100%	\$ 25,300	100%		
Topographic Survey	\$ 25,300	\$ 25,300		\$ 25,300	100%	\$ 25,300	100%		
Amend #001 - Modify Multipurpose Common /	\$ 11,323	\$ 11,323		\$ 11,323	100%	\$ 11,323	100%		
Amend #002 - Topo Survey + Civil Engineer for	\$ 12,075	\$ 12,075		\$ -	0%	\$ -	0%		
Plan Review / Permit Fees: DSA #01-118464	\$ -	\$ -		\$ -	0%	\$ -	0%		
DSA fee: \$900,000 Construction Cost	\$ 3,500	\$ 3,500		\$ 3,500	100%	\$ 3,500	100%		
DSA fee: \$900,000 Construction Cost	\$ 2,700	\$ 2,700		\$ 2,700	100%	\$ 2,700	100%		
DSA fee: \$900,000 Construction Cost	\$ 7,650	\$ 7,650		\$ 7,650	100%	\$ 7,650	100%		
DSA fee increase for Construction Budget	\$ 2,686	\$ 2,686		\$ -	0%	\$ -	0%		
Budget for DSA final fee	\$ 2,480	\$ 2,480		\$ -	0%	\$ -	0%		
CDE fees	\$ 630	\$ 630		\$ -	0%	\$ -	0%		
County Health Department Plan Check Fees	\$ 399	\$ 399		\$ -	0%	\$ -	0%		
County Public Works: encroachment permits	\$ 279	\$ 279		\$ -	0%	\$ -	0%		
Inspection	\$ -	\$ -		\$ -	0%	\$ -	0%		
IOR @ \$100/hour x 3 months x 173 hours/mo	\$ 51,900	\$ 51,900		\$ -	0%	\$ -	0%		
Preliminary Tesis / Reports:	\$ -	\$ -		\$ -	0%	\$ -	0%		
Asbestos / Lead Investigation Report	\$ 4,650	\$ 4,650		\$ -	0%	\$ -	0%		
Other:	\$ -	\$ -		\$ -	0%	\$ -	0%		
Brunelee & Clark Consulting	\$ -	\$ -		\$ -	0%	\$ -	0%		
Title Report Requests	\$ -	\$ -		\$ -	0%	\$ -	0%		
Legal fees (contracts + Div 0)	\$ 2,000	\$ 2,000		\$ -	0%	\$ -	0%		
State Funding Consultant (SchoolWorks)	\$ 14,000	\$ 14,000		\$ -	0%	\$ -	0%		
Construction Phase "Project" costs	\$ -	\$ -		\$ -	0%	\$ -	0%		
Advertisement for Bid	\$ 2,000	\$ 2,000		\$ -	0%	\$ -	0%		
Budget for Electric Service (new MSB)	\$ 2,000	\$ 2,000		\$ -	0%	\$ -	0%		
Budget for Telephone / Cable / Wireless Service	\$ 5,000	\$ 5,000		\$ -	0%	\$ -	0%		
Testing & Special Inspection	\$ 7,400	\$ 7,400		\$ -	0%	\$ -	0%		
Soft Cost Contingency	\$ 15,102	\$ 15,102		\$ -	0%	\$ -	0%		
RIDGEWOOD PHASE 1 TOTALS	\$ 317,138	\$ 317,138	\$ -	\$ 150,340	47%	\$ 149,846	47%		

Cutten School District
 Bond Implementation
 Total Project Cost Estimate

thru 3/31/2022

Cutten SD - Cutten Elementary School "Modernization" (Studio W #19007)		Total Soft Cost		Future Phase		Encumbered		% Encumbered		Billed/Spent		% Spent	
	Estimate	Current Phase	Future Phase	Encumbered	% Encumbered	Billed/Spent	% Spent						
A/E basic service fee, includes Amend 2 fee rec from FEE worksheet	\$ 150,390	\$ 150,390		\$ 150,390	100%	\$ 117,305	78%						
Direct or Reimbursable Expenses from FEE worksheet	\$ 15,039	\$ 15,039		\$ 15,039	100%	\$ 11,730	78%						
Specialty Consultants from FEE worksheet	\$ 51,175	\$ 51,175		\$ 51,175	100%	\$ 39,975	78%						
Plan Review / Permit Fees: DSA #01-118465													
DSA fee: \$500,000 Construction Cost	\$ 2,500	\$ 2,500		\$ 2,500	100%	\$ 2,500	100%						
DSA fee: \$500,000 Construction Cost	\$ 1,500	\$ 1,500		\$ 1,500	100%	\$ 1,500	100%						
DSA fee: \$500,000 Construction Cost	\$ 4,250	\$ 4,250		\$ 4,250	100%	\$ 4,250	100%						
DSA fee for Initial Contracted price of \$1,299, ACS/FLS/SSS	\$ 10,139	\$ 10,139		\$ 10,139	0%	\$ -	0%						
Budget for DSA final fee	\$ 3,737	\$ 3,737		\$ 3,737	0%	\$ -	0%						
CDE review fees / OPSC budget	\$ 58	\$ 58		\$ 58	0%	\$ -	0%						
County Health Department Plan Check Fees Humboldt Enviro. Health Inspection.	\$ 399	\$ 399		\$ 399	100%	\$ 532	133%						
IOR @ \$100/hour x 3 months x 173 hours/mo budget	\$ 51,900	\$ 51,900		\$ 51,900	0%	\$ -	0%						
Preliminary Tests / Reports:													
Asbestos / Lead Investigation Report	\$ -	\$ -		\$ -		\$ -							
Other:	\$ -	\$ -		\$ -		\$ -							
Legal fees (contracts + Div 0) budget	\$ 2,000	\$ 2,000		\$ 2,000	0%	\$ -	0%						
State Funding Consultant (SchoolWorks) budget	\$ 14,000	\$ 14,000		\$ 14,000	0%	\$ -	0%						
Advertisement for Bid budget	\$ 1,000	\$ 1,000		\$ 1,000	0%	\$ -	0%						
Testing & Special Inspection SHN proposal	\$ 7,500	\$ 7,500		\$ 7,500	0%	\$ -	0%						
Soft Cost Contingency budget	\$ 15,779	\$ 15,779		\$ 15,779	0%	\$ -	0%						
CUTTEN ES TOTALS	\$ 331,366	\$ 331,366		\$ 331,366	68%	\$ 177,792	54%						

Cutten School District Bond Implementation		Total Soft Cost		Future Phase		Encumbered		% Encumbered		Spent		% Spent	
	Estimate	Current Phase	Future Phase	Encumbered	% Encumbered	Spent	% Spent						
Total Soft Cost Estimate	\$ 1,432,658	\$ 1,002,323	\$ 430,335	\$ 801,659	56%	\$ 627,245	44%						

