

**AGENDA for the Joint Meeting of the
Sierra County Board of Education
and the
Sierra-Plumas Joint Unified School District Governing Board**

March 14, 2023

5:00pm CLOSED Session

6:00pm Regular Session

Meeting Location:

Loyalton: Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118

Zoom for the public:

Link: <https://us02web.zoom.us/j/89789758989>

*Phone dial-in: 669-900-9128 (Press *6 to unmute)*

Webinar ID: 897 8975 8989

Board Members:

Area 1: Patty Hall – phall@spjUSD.org

Area 2: Annie Tipton (Vice President) – atipton@spjUSD.org

Area 3: Christina Potter – cpotter@spjUSD.org

Area 4: Kelly Champion (President) – kchampion@spjUSD.org

Area 5: Dorie Gayner (Clerk) – dgayner@spjUSD.org

Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing.

Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at Sierra County Office of Education, Room 3, 109 Beckwith Road, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5).

A. CALL TO ORDER

Please be advised that this meeting will be recorded.

B. ROLL CALL

C. APPROVAL OF AGENDA

D. PUBLIC COMMENT FOR CLOSED SESSION

At this time, the meeting opens for any public comments regarding the Closed Session item(s).

E. CLOSED SESSION

The Board of Trustees, Superintendent, James Berardi, and Director of Business Services, Nona Griesert, will move into Closed Session to discuss the following item(s):

1. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator for the Board: James Berardi, Superintendent

Employee Organizations:

Unrepresented Employees:

Superintendent

Sierra-Plumas Teachers' Association

Classified Employees

Confidential Employees

Administrative Employees

F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK

G. 6:00PM – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

J. 2021-2022 AUDIT PRESENTATION – CWDL CPAs

1. Acceptance of the 2021-2022 Audited Actuals
 - a. SCOE**
 - b. SPJUSD**

K. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report
 - a. School closures
 - b. Phone update
 - c. Bus update
 - d. Technology update
 - e. Placement options for the Wellness Center
2. Business Report
 - a. Letter from the California Department of Education confirming positive certification for the 2022-2023 First Interim Reports**
 - b. Account Object Summary-Balance from 07/01/2022 to 02/28/2023
 1. SCOE**
 2. SPJUSD**
 - c. Sixth Month SPJUSD Enrollments for the 2022-2023 School Year**
3. Staff Reports
 - a. SCOE
 - b. SPJUSD
4. SPTA Report
5. Committee/Board Member Reports
6. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter.

L. CONSENT CALENDAR

1. Approval of minutes for the Regular Joint Meeting held February 14, 2023**
2. Approval of minutes for the Special Joint Meeting held February 17, 2023**
3. Approval of Board Report-Checks Dated 02/01/2023 through 02/28/2023
 - a. SCOE**
 - b. SPJUSD**
4. Authorization for the Superintendent to enter into three-year Student Teaching Agreement with Western Governors University, Contract 2023-009D**
5. Approval of the following SPJUSD Personnel Items:
 - a. Assignment of Sarah Torricelli, 2022-2023 SPJUSD Physical Fitness Coordinator, Districtwide
 - b. Acceptance of Resignation for Augustline Corcoran, 2022-2023 Baseball Coach, Loyalton High School
 - c. Assignment of Eric Petterson, 2022-2023 Baseball Coach, Loyalton High School

M. ACTION ITEMS

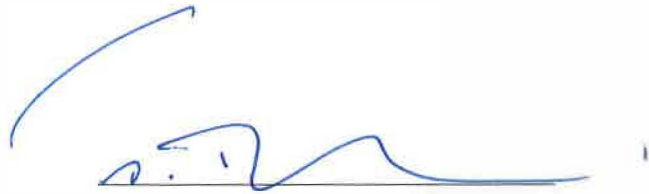
1. New Business

- a. Adoption of 2022-2023 Second Interim Actuals and Criteria and Standards Reports as of January 31, 2023
 1. SCOE**
 2. SPJUSD**
- b. Approval of the 2022-2023 and 2023-2024 Transportation Plan**
--For funding purposes, the Governing Board shall adopt a transportation plan by April 1, 2023, and update the plan by April 1st each year thereafter.
- c. Approval of the Superintendent Contract for July 1, 2023-June 30, 2025, Contract 2023-010D*
- d. Approval of the updated job description for SPJUSD Site Technology Coordinator**
- e. Loyalton High School Site Council report on Parent/Guardian Survey

N. ADVANCED PLANNING

1. The next Regular Joint Board Meeting will be held on April 11, 2023, at Downieville School, 130 School St, Downieville CA 95936 at 6:00pm. If needed, Closed Session may be held before the Regular session beginning at 5:00pm. Zoom videoconferencing will be available for the public.
2. Suggested Agenda Items

O. ADJOURN



James Berardi, Superintendent

** enclosed

* handout

^^ prior meeting handout

James Berardi, Superintendent – jberardi@spjUSD.org

Kristie Jacobsen, Administrative Assistant to the Superintendent – [kjacobson@spjUSD.org](mailto:kjacobsen@spjUSD.org)

Nona Griesert, Director of Business Services/CBO – ngriesert@spjUSD.org

Office: 530-993-1660 x0

Email schoolinfo@spjUSD.org to be added to the agenda email list.



See what's possible.

**SIERRA COUNTY OFFICE OF EDUCATION
COUNTY OF SIERRA
LOYALTON, CALIFORNIA**

AUDIT REPORT
JUNE 30, 2022

SIERRA COUNTY OFFICE OF EDUCATION
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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Sierra County Office of Education
Loyalton, California

Report on Audit of Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sierra County Office of Education ("the County Office of Education") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County Office of Education's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Sierra County Office of Education as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Sierra County Office of Education and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

Other Matters

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sierra County Office of Education's basic financial statements. The combining financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting prescribed in Title 5, California Code of Regulations, Section 19810 and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Management's Discussion and Analysis section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on other work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 28, 2023 on our consideration of Sierra County Office of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County Office of Education's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sierra County Office of Education's internal control over financial reporting and compliance.



San Diego, California
February 28, 2023

**SIERRA COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

INTRODUCTION

Our discussion and analysis of Sierra County Office of Education's (County Office) financial performance provides an overview of the County Office's financial activities for the fiscal year ended June 30, 2022. It should be read in conjunction with the County Office's financial statements (including notes and supplementary information), which follow this section.

FINANCIAL HIGHLIGHTS

- Total Net Position was \$4,130,257 at June 30, 2022. This was an increase of \$1,555,074 over the prior year.
- Overall revenues were \$4,094,935 which was more than expenses of \$2,539,861.
- The total cost of the County Office's programs was \$2,539,861, a decrease of \$244,389 from prior year
- The fund balance of the general fund was \$5,046,255, an increase of \$1,320,297 from the prior year.
- Fund balance increased from prior year due to revenues exceeding expenditures.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts - management's discussion and analysis (this section), the basic financial statements and required supplementary information. The three sections together provide a comprehensive overview of the County Office. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- **Fund financial statements** focus on reporting the individual parts of the County Office operations in more detail. The fund financial statements comprise the remaining statements.
- **Governmental funds** statements tell how general government services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required supplementary information that further explains and supports the financial statements. A comparison of the County Office's budget for the year is included.

Government-Wide Statements

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

**SIERRA COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Government-Wide Statements, continued

The two government-wide statements report the County Office's net assets and how they have changed. Net assets, the difference between the assets and liabilities, are one way to measure the County Office's financial health or position.

- Over time, increases or decreases in the County Office's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County Office, one needs to consider additional nonfinancial factors such as changes in enrollment, changes in the property tax base, changes in program funding by the Federal and State governments, and condition of facilities.

The government-wide financial statements of the County Office include governmental activities. Most of the County Office's basic services are included here, such as regular education, food service, maintenance and general administration. Revenue limit funding and federal and state grants finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the County Office's most significant funds—not the County Office as a whole. Funds are accounting devices that the County Office uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by state law and by bond covenants. The Board of Trustees establishes other funds to control and manage money for particular purposes or to show that the County Office is meeting legal responsibilities for using certain revenues. The County Office has one kind of fund:

- Governmental funds - Most of the County Office's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County Office's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the government funds statements that explains the relationship (or differences) between them.

**SIERRA COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Governmental Activities

The County Office's net position increased from \$2,575,183 at June 30, 2021 to \$4,130,257 at June 30, 2022, an increase of 60%.

	Governmental Activities		
	2022	2021	Net Change
ASSETS AND DEFERRED OUTFLOWS			
Current and other assets	\$ 5,535,988	\$ 4,105,407	\$ 1,430,581
Capital assets	226,525	247,168	(20,643)
Deferred outflows	463,320	522,311	(58,991)
Total Assets and Deferred Outflows	6,225,833	4,874,886	1,350,947
LIABILITIES AND DEFERRED INFLOWS			
Current liabilities	238,719	198,834	39,885
Long-term liabilities	1,104,453	1,928,284	(823,831)
Deferred inflows	752,404	172,585	579,819
Total Liabilities and Deferred Inflows	2,095,576	2,299,703	(204,127)
NET POSITION			
Net investment in capital assets	226,525	247,168	(20,643)
Restricted	503,502	257,830	245,672
Unrestricted	3,400,230	2,070,185	1,330,045
Total Net Position	\$ 4,130,257	\$ 2,575,183	\$ 1,555,074

**SIERRA COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Changes in Net Position

The County Office's total revenues were \$4,094,935. A majority of the revenue came from Unrestricted Federal and State Aid, which accounted for 45% of total revenues.

The total cost of all programs and services was \$2,539,861. The County Office's expenses are predominately related to educating and caring for students and administrative which account for a combined total cost of 48%. The remaining expenses were for plant services (maintenance and operations), ancillary services, and other outgo.

The County Office's total current year revenues exceeded total current year expenses by \$1,555,074.

	Governmental Activities		
	2022	2021	Net Change
REVENUES			
Program revenues			
Operating grants and contributions	\$ 1,391,012	\$ 1,498,726	\$ (107,714)
General revenues			
Property taxes	80,839	77,599	3,240
Unrestricted federal and state aid	2,155,451	1,635,148	520,303
Other	467,633	437,188	30,445
Total Revenues	4,094,935	3,648,661	446,274
EXPENSES			
Instruction	754,315	999,482	(245,167)
Instruction-related services	453,519	520,521	(67,002)
Pupil services	187,760	160,766	26,994
General administration	726,941	665,250	61,691
Plant services	70,686	64,341	6,345
Ancillary services	24,597	51,847	(27,250)
Other outgo	301,400	257,824	43,576
Depreciation (Unallocated)	20,643	18,812	1,831
Total Expenses	2,539,861	2,738,843	(244,389)
Change in net position	1,555,074	909,818	645,256
Net Position - Beginning	2,575,183	1,665,365	909,818
Net Position - Ending	\$ 4,130,257	\$ 2,575,183	\$ 1,555,074

**SIERRA COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Governmental Activities

The table below presents the cost of each of the County Office's functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by charges for services, operating grants and capital grants and contributions.

The cost of all governmental activities this year was \$2,539,861.

Some of the costs were paid directly from grants and contributions amounting to \$1,391,012.

Net Cost of Governmental Activities

	Net Cost of Services	
	2022	2021
Instruction	51,576	228,677
Instruction-related services	131,066	166,047
Pupil services	90,607	(2,893)
General administration	577,258	564,932
Plant services	(13,396)	18,702
Ancillary services	-	(5,527)
Other outgo	291,095	251,367
Depreciation (Unallocated)	20,643	18,812
	\$ 1,148,849	\$ 1,240,117

FINANCIAL ANALYSIS OF THE COUNTY OFFICE'S FUNDS

The overall financial performance of the County Office as a whole is reflected in its governmental funds as well. As the County Office completed the year, its governmental funds reported a combined fund balance of \$5,297,269 which is greater than last year's ending fund balance of \$3,906,573. This change was due to the increase in overall revenues.

General Fund Budgetary Highlights

Over the course of the year, the County Office revises its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved on March 8, 2022. A schedule of the County Office's original and final budget amounts compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

**SIERRA COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2022, the County Office had invested \$804,993 in a broad range of capital assets including buildings and improvements, machinery and equipment. During the year the County Office of Education invested in new energy efficient lighting. More detailed information about the County Office's capital assets is presented in the notes to the financial statements.

	Governmental Activities		
	2022	2021	Net Change
CAPITAL ASSETS			
Buildings	\$ 506,614	\$ 506,614	\$ -
Equipment	298,379	298,379	-
Accumulated depreciation	(578,468)	(557,825)	(20,643)
Total Capital Assets	\$ 226,525	\$ 247,168	\$ (20,643)

The County Office budgeted \$35,000 capital spending for building improvements and new equipment for the 2022-23 fiscal year.

Long-Term Debt

Total long-term liability decreased \$821,079 primarily due to the decrease from the net pension liability, as shown in the table below. More detailed information about the County Office's debt is presented in the notes to the financial statements.

	Governmental Activities		
	2022	2021	Net Change
LONG-TERM LIABILITIES			
Net pension liability	1,024,565	1,815,953	(791,388)
Net OPEB liability	62,794	92,485	(29,691)
Compensated absences	17,094	19,846	(2,752)
Less: current portion of long-term debt	(17,094)	(19,846)	2,752
Total Long-term Liabilities	\$ 1,087,359	\$ 1,908,438	\$ (821,079)

**SIERRA COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

At the time these financial statements were prepared and audited, the County Office was aware of several circumstances that could affect its future financial health:

- The uncertainty of federal and state funding can have a profound impact on the financial health of the County Office. Although no changes are currently anticipated, the federal and the state governments could implement budget cuts. There is presently no update on the continuance of Forest Reserve funding which if implemented could have a positive impact on the budget and reduced deficit spending patterns.
- The continuing increases in premiums for health care insurance, retirement, and worker's compensation could have a significant effect on the future financial health of the County Office. The 2022 premium for health insurance did not change over the 2021 composite premiums. However, health care premiums and retirement liabilities are predicted to continue to increase into the foreseeable future.
- The budget assumptions used to prepare the budget for 2020/2021 included a 0% cost of living allowance (COLA) and a deficit factor of 7.92% to LCFF. Reduction of 10% to all other State funding. In addition, employer rate of 16.00% and 22.91% was used in 21/22 for CalSTRS and CalPERS contributions to California certificated and classified retirement systems, respectively.
- The inevitable increases in PERS and STRS contribution rates that will be necessary to fund the Net Pension Liability will likely require careful budgeting and planning.

CONTACTING THE COUNTY OFFICE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the County Office's finances and to demonstrate the County Office's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact:

Nona Griesert, Director of Business Services/CBO
Sierra County Office of Education
Post Office Box 955
109 Beckwith Road
Loyalton, CA 96118

BASIC FINANCIAL STATEMENTS

**SIERRA COUNTY OFFICE OF EDUCATION
STATEMENT OF NET POSITION
JUNE 30, 2022**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 4,254,684
Due from grantor government	1,271,178
Capital assets, net of accumulated depreciation	226,525
Total Assets	5,762,513
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	463,320
Total Deferred Outflows of Resources	463,320
LIABILITIES	
Accrued liabilities	56,458
Due to grantor government	178
Unearned revenue	182,083
Long-term liabilities, current portion	17,094
Net pension liability	1,024,565
Net OPEB liability	62,794
Total Liabilities	1,343,172
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	752,404
Total Deferred Inflows of Resources	752,404
NET POSITION	
Net investment in capital assets	226,525
Restricted:	
Educational programs	500,437
Other restrictions	3,065
Unrestricted	3,400,230
Total Net Position	\$ 4,130,257

**SIERRA COUNTY OFFICE OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Function/Programs	Expenses	Program Revenues Operating Grants and Contributions	Revenues and Changes in Net Position Governmental Activities
GOVERNMENTAL ACTIVITIES			
Instruction	\$ 754,315	\$ 702,739	\$ (51,576)
Instruction-related services			
Instructional supervision and administration	82,575	52,299	(30,276)
Instructional library, media, and technology	1,154	-	(1,154)
School site administration	369,790	270,154	(99,636)
Pupil services			
Home-to-school transportation	2,116	2,306	190
All other pupil services	185,644	94,847	(90,797)
General administration			
Centralized data processing	169,911	-	(169,911)
All other general administration	557,030	149,683	(407,347)
Plant services	70,686	84,082	13,396
Ancillary services	24,597	24,597	-
Other outgo	301,400	10,305	(291,095)
Depreciation (unallocated)	20,643	-	(20,643)
Total Governmental Activities	\$ 2,539,861	\$ 1,391,012	(1,148,849)
General revenues			
Taxes and subventions			
Property taxes, levied for general purposes			80,839
Federal and state aid not restricted for specific purpose			2,155,451
Interest and investment earnings			38,102
Interagency revenues			420,498
Miscellaneous			9,033
Subtotal, General Revenue			2,703,923
Change in Net Position			1,555,074
Net Position - Beginning			2,575,183
Net Position - Ending			\$ 4,130,257

**SIERRA COUNTY OFFICE OF EDUCATION
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022**

	General Fund	Adult Education Fund	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 4,045,207	\$ 209,477	\$ 4,254,684
Accounts receivable	4,001	6,125	10,126
Due from grantor governments	1,228,861	42,317	1,271,178
Total Assets	5,278,069	257,919	5,535,988
LIABILITIES			
Accounts Payable	49,553	6,905	56,458
Due to grantor governments	178	-	178
Unearned revenue	182,083	-	182,083
Total Liabilities	231,814	6,905	238,719
FUND BALANCES			
Nonspendable	600	-	600
Restricted			
Educational programs	249,423	251,014	500,437
Child nutrition	3,065	-	3,065
Committed	92,485	-	92,485
Unassigned	4,700,682	-	4,700,682
Total Fund Balances	5,046,255	251,014	5,297,269
Total Liabilities and Fund Balances	\$ 5,278,069	\$ 257,919	\$ 5,535,988

**SIERRA COUNTY OFFICE OF EDUCATION
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022**

Total Fund Balance - Governmental Funds \$ 5,297,269

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

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

Capital assets	\$ 804,993	
Accumulated depreciation	(578,468)	226,525

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported.

Long-term liabilities relating to governmental activities consist of:

Net pension liability	\$ 1,024,565	
Net OPEB liability	62,794	
Compensated absences	17,094	(1,104,453)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods.

In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported:

Deferred outflows of resources relating to pensions:	\$ 463,320	
Deferred inflows of resources relating to pensions:	(752,404)	(289,084)

Total Net Position - Governmental Activities \$ 4,130,257

**SIERRA COUNTY OFFICE OF EDUCATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022**

	General Fund	Adult Education Fund	Total Governmental Funds
REVENUES			
LCFF sources	\$ 1,895,364	\$ -	\$ 1,895,364
Federal sources	495,190	31,025	526,215
Other state sources	902,717	276,438	1,179,155
Other local sources	467,644	76,464	544,108
Total Revenues	3,760,915	383,927	4,144,842
EXPENDITURES			
Current			
Instruction	746,156	90,159	836,315
Instruction-related services			
Instructional supervision and administration	91,277	-	91,277
Instructional library, media, and technology	1,154	-	1,154
School site administration	207,407	191,966	399,373
Pupil services			
Home-to-school transportation	2,116	-	2,116
All other pupil services	193,324	-	193,324
General administration			
Centralized data processing	177,913	-	177,913
All other general administration	655,760	-	655,760
Plant services	64,388	6,529	70,917
Facilities acquisition and maintenance	-	16,712	16,712
Ancillary services	24,597	-	24,597
Transfers to other agencies	284,688	-	284,688
Total Expenditures	2,448,780	305,366	2,754,146
Excess (Deficiency) of Revenues Over Expenditures	1,312,135	78,561	1,390,696
Other Financing Sources (Uses)			
Transfers in	58,401	58,228	116,629
Transfers out	(50,239)	(66,390)	(116,629)
Net Financing Sources (Uses)	8,162	(8,162)	-
NET CHANGE IN FUND BALANCE	1,320,297	70,399	1,390,696
Fund Balance - Beginning	3,725,958	180,615	3,906,573
Fund Balance - Ending	\$ 5,046,255	\$ 251,014	\$ 5,297,269

**SIERRA COUNTY OFFICE OF EDUCATION
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Net Change in Fund Balances - Governmental Funds \$ 1,390,696

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is: (20,643)

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was: 2,752

Pensions:

In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: 152,578

Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: 29,691

Change in Net Position of Governmental Activities \$ 1,555,074

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Sierra County Office of Education (County Office of Education) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's "California School Accounting Manual". The accounting policies of the County Office of Education conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

A. Reporting Entity

The County Office of Education's combined financial statements include the accounts of all its operations. The County Office of Education evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the County Office of Education's reporting entity, as set forth in GASB Statement No. 14, "The Financial Reporting Entity," include whether:

- the organization is legally separate (can sue and be sued in its name)
- the County Office of Education holds the corporate powers of the organization
- the County Office of Education appoints a voting majority of the organization's board
- the County Office of Education is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the County Office of Education
- there is fiscal dependency by the organization on the County Office of Education

The County Office of Education also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the County Office of Education to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the County Office of Education, its component units or its constituents; and 2) The County Office of Education or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the County Office of Education.

Based on these criteria, the County Office of Education has no component units. Additionally, the County Office of Education is not a component unit of any other reporting entity as defined by the GASB Statement.

B. Basis of Presentation, Basis of Accounting

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

B. Basis of Presentation, Basis of Accounting, continued

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County Office of Education's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The County Office of Education does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County Office of Education's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County Office of Education reports the following major governmental funds:

General Fund: This is the County Office of Education's primary operating fund. It accounts for all financial resources of the County Office of Education except those required to be accounted for in another fund.

Adult Education Fund: This fund is used to account separately for federal, state, and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Moneys received for programs other than adult education shall not be expended for adult education (Education Code Sections 52616[b] and 52501.5[a]).

C. Measurement Focus, Basis of Accounting

Government-wide Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County Office of Education gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

C. Measurement Focus, Basis of Accounting, continued

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County Office of Education considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily, of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the County Office of Education incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the County Office of Education's policy to use restricted resources first, then unrestricted resources.

D. Encumbrances

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

E. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the County Office of Education's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The County Office of Education's governing board satisfied these requirements.

These budgets are revised by the County Office of Education's governing board and County Office of Education superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was used as a management control device during the year for all budgeted funds. The County Office of Education employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code.

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

Deposits and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the County Office of Education maintains substantially all its cash in the Sierra County Treasury. The county pools these funds with those of other LEAs in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds, except for the Tax Override Funds, in which interest earned is credited to the general fund. Any investment losses are proportionately shared by all funds in the pool.

The county is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the county are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with Sierra County Treasury was not available.

Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not 'available for appropriation and expenditure' even though they are a component of net current assets.

The County Office of Education has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The County Office of Education has chosen to report the expenditure when incurred.

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

**SIERRA COUNTY OFFICE OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

Capital Assets

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

<u>Asset Class</u>	<u>Years</u>
Infrastructure	30 years
Buildings	50 years
Bulding Improvements	20 years
Vehicles	2-15 years
Office Equipment	3-15 years
Computer Equipment	3-15 years

Receivable and Payable Balances

The County Office of Education believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the County Office of Education. The current portion of the liabilities is recognized in the general fund at year end.

Accumulated sick leave benefits are not recognized as liabilities of the County Office of Education. The County Office of Educations policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

Unearned Revenue

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

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of Sierra bills and collects the taxes for the County Office of Education.

Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a formal action by the County Office of Education's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

Fund Balances – Governmental Funds, continued

Fund balances of the governmental funds are classified as follows:

Assigned Fund Balance - represents amounts which the County Office of Education intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the funds primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the County Office of Education itself.

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the County Office of Education considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County Office of Education considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Deferred Inflows and Deferred Outflows of Resources

Deferred outflows of resources is a consumption of net assets or net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net assets or net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan) and additions to/deductions from the CalPERS Plan and CalSTRS Plan's fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ from those estimates

Fair Value Measurements

The County Office of Education categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

Level 1 Inputs: Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date

Level 2 Inputs: Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly

Level 3 Inputs: Unobservable inputs for an asset or liability

For the current fiscal year the County Office of Education did not have any recurring or nonrecurring fair value measurements.

New Accounting Pronouncements

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, *Leases*. This standard's primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement is effective for periods beginning after June 15, 2021. The County Office of Education has implemented GASB Statement No. 87 for the year ending June 30, 2022.

GASB Statement No. 88 – In April 2018, GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This standard's primary objective is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The statement is effective for periods beginning after June 15, 2020. The County Office of Education has implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* for the year ended June 30, 2022.

**SIERRA COUNTY OFFICE OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

New Accounting Pronouncements, continued

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). Under this Statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, which is when the subscription asset is placed into service. The statement is effective for fiscal year 2022- 23.

NOTE 2 – COMPLIANCE AND ACCOUNTABILITY

1. Finance-Related Legal and Contractual Provisions

In accordance with I GASB Statement No. 38, 'Certain Financial Statement Note Disclosures,' violations of finance related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations.

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

2. Deficit Fund Balance or Fund Net Position of Individual Funds

Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 3 – CASH AND INVESTMENTS

Cash in County Treasury

In accordance with Education Code Section 41001, the County Office of Education maintains substantially all of its cash in the Sierra County Treasury as part of the common investment pool (\$4,254,084 as of June 30, 2022). The fair value of the County Office of Educations portion of this pool as of that date, as provided by the pool sponsor, was \$4,298,244. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

Cash on Hand, in Banks, and in Revolving Fund

Cash balances on hand and in banks (\$0 as of June 30, 2022) and in the revolving fund (\$600) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

The County Office of Education is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The County Office of Educations general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The County Office of Education's investments in external investment pools are reported in conformity with GASB Statement No. 77 unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 was as follows:

	Balance July 01, 2021	Additions	Deductions	Balance June 30, 2022
Capital assets being depreciated				
Buildings	\$ 506,614	\$ -	\$ -	\$ 506,614
Equipment	298,379	-	-	298,379
Total Capital Assets Being Depreciated	804,993	-	-	804,993
Less Accumulated Depreciation				
Buildings	296,553	10,485	-	307,038
Equipment	261,272	10,158	-	271,430
Total Accumulated Depreciation	557,825	20,643	-	578,468
Capital Assets, net	\$ 247,168	\$ (20,643)	\$ -	\$ 226,525

NOTE 5 - INTERFUND BALANCES AND ACTIVITIES

Do To/From Other Funds

There were no balances due to and from other funds at June 30, 2022.

Transfers To/From Other Funds

Transfers to and from other funds at June 30, 2022 consisted of \$8,162 transferred from the Adult Education Fund to the General fund.

NOTE 6 – LONG-TERM OBLIGATIONS

Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2022, are as follows:

	Balance July 01, 2021	Additions	Deductions	Balance June 30, 2022	Due in One Year
Governmental Activities					
Net pensions liability	\$ 1,815,953	\$ -	\$ 791,388	\$ 1,024,565	\$ -
Net OPEB liability	92,485	-	29,691	62,794	-
Compensated absences	19,846	-	2,752	17,094	17,094
Total	\$ 1,928,284	\$ -	\$ 823,831	\$ 1,104,453	\$ 17,094

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 7 – JOINT VENTURES (JOINT POWERS AGREEMENTS)

The County Office participates in two Joint Powers Agreements (JPA's), the Tn-Counties Schools Insurance Group and the Northeastern JPA. The insurance groups arrange for and provide property, liability, health and worker's compensation insurance for their members. The County Office pays premiums commensurate with the level of coverage requested. These are partial self-insurance programs.

An executive committee consisting of representatives from each member's County Office/District governs the JPA's. The governing boards control the operations of their JPA's independent of any influence by the County Office beyond the County Office's representation on the governing boards.

The JPA's are independently accountable for their fiscal matters. The insurance groups maintain their own accounting records. The budget is not subject to any approval other than that of the executive committee. The relationship between the County Office and the JPA's is such that the JPA's are not component units of the County Office for financial reporting purposes.

Condensed financial information for the JPA's for June 30, 2022 was not available as of our report date.

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of CalSTRS and classified employees are members of CalPERS.

For the fiscal year ended June 30, 2022, the County Office of Education reported its proportionate share of the net pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 569,050	\$ 316,921	\$ 515,407	\$ 93,095
CalPERS	455,515	146,399	236,997	(18,980)
Total	\$ 1,024,565	\$ 463,320	\$ 752,404	\$ 74,115

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

California State Teachers' Retirement System (CalSTRS)

Plan Description

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

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2020, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

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

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and non-employer contributing entity to the STRP. The County Office of Education contributes exclusively to the STRP Defined Benefit Program; thus disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2022, are summarized as follows:

	STRP Defined Benefit Plan	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	16.92%	16.92%
Required state contribution rate	10.828%	10.828%
*The rate imposed on CalSTRS 2% at 62 members assuming no change in the normal cost of benefits.		

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Contributions

Required member, County Office of Education, and State of California contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2022, are presented above, and the County Office of Education's total contributions were \$104,514.

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

At June 30, 2022, the County Office of Education reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the County Office of Education. The amount recognized by the County Office of Education as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the County Office of Education were as follows:

District's proportionate share of the net pension liability	\$	569,050
State's proportionate share of the net pension liability associated with the District		286,329
Total	\$	<u>855,379</u>

The net pension liability was measured as of June 30, 2021. The County Office of Education's proportion of the net pension liability was based on a projection of the County Office of Education's long-term share of contributions to the pension plan relative to the projected contributions of all participating college districts and the State, actuarially determined. The County Office of Education's proportionate share for the measurement periods of June 30, 2021 and June 30, 2020, was 0.0013 percent and 0.0012 percent, respectively, resulting in a net increase in the proportionate share of 0.0001 percent

For the year ended June 30, 2022, the County Office of Education recognized pension expense of \$93,095. In addition, the County Office of Education recognized pension expense and revenue of (\$49,907) for support provided by the State. At June 30, 2022, the County Office of Education reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ -	\$ 450,166
Differences between expected and actual experience	1,426	60,571
Changes in assumptions	80,602	-
Net changes in proportionate share of net pension liability	130,379	4,670
District contributions subsequent to the measurement date	104,514	-
Total	\$ 316,921	\$ 515,407

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

The deferred outflows of resources related to pensions resulting from County Office of Education contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to pensions will be recognized as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ (57,072)
2024	(40,480)
2025	(93,487)
2026	(110,292)
2027	4,349
Thereafter	(6,018)
	\$ (303,000)

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Experience study	July 1, 2015, through June 30, 2018
Actuarial cost method	Entry Age Normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant. Based on the model for CalSTRS consulting actuary investment practice, a best estimate range was determined assuming the portfolio is re-balanced annually and that the annual returns are lognormally distributed and independent from year to year to develop expected percentile for the long-term distribution of annualized returns.

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

The assumed asset allocation is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-term Expected Real Rate of Return*
Public Equity	42%	4.80%
Real Estate	15%	3.60%
Private Equity	13%	6.30%
Fixed Income	12%	1.30%
Risk Mitigating Strategies	10%	1.80%
Inflation Sensitive	6%	3.30%
Cash/Liquidity	2%	-0.40%
	100%	

*20-year geometric average

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

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

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Plan's net pension liability	\$ 1,158,382	\$ 569,050	\$ 79,916

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in CalSTRS' separately issued Comprehensive Annual Financial Report (CAFR).

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

California Public Employees' Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) and the Safety Risk Pool under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plans regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2020, annual actuarial valuation reports, Schools Pool Actuarial Valuation, and the Risk Pool Actuarial Valuation Report, Safety. These report(s) and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>

Benefits Provided

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

The CalPERS provisions and benefits in effect at June 30, 2022, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before	On or after
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.000%	7.000%
Required employer contribution rate	22.910%	22.910%

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County Office of Education is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2022, are presented above, and the total County Office of Education contributions were \$122,179.

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

As of June 30, 2022, the County Office of Education reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$455,515. The net pension liability was measured as of June 30, 2021. The County Office of Education's proportion of the net pension liability was based on a projection of the County Office of Education's long-term share of contributions to the pension plan relative to the projected contributions of all participating college districts, actuarially determined. The County Office of Education's proportionate share for the measurement periods of June 30, 2021 and June 30, 2020, was 0.0022 percent and 0.0022 percent, respectively, remaining unchanged.

For the year ended June 30, 2022, the County Office of Education recognized pension benefit of \$18,980. At June 30, 2022, the County Office of Education reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ -	\$ 174,814
Differences between expected and actual experience	13,598	1,074
Net changes in proportionate share of net pension liability	10,622	61,109
District contributions subsequent to the measurement date	122,179	-
Total	\$ 146,399	\$ 236,997

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

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

The deferred outflows of resources related to pensions resulting from County Office of Education contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to pensions will be recognized as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ (83,057)
2024	(38,265)
2025	(44,651)
2026	(46,804)
	\$ (212,777)

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following methods and assumptions, applied to all prior periods included in the measurement

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Experience study	July 1, 1997, through June 30, 2015
Actuarial cost method	Entry Age Normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

Mortality assumptions are based on mortality rates resulting from the most recent CalPERS experience study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include five years of projected ongoing mortality improvement using Scale AA published by the Society of Actuaries.

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Actuarial Methods and Assumptions , continued

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations, as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund.

The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns.

The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class*	Assumed Asset Allocation	Real Return Years 1 - 10**	Real Return Years 11+***
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Assets	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%
	100%		

*In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

**An expected inflation of 2.0% used for this period

***An expected inflation of 2.92% used for this period

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Discount Rate, continued

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

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
Plan's net pension liability	\$ 768,063	\$ 455,515	\$ 196,034

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in CalPERS' separately issued Comprehensive Annual Financial Report (CAFR).

On-Behalf Payments

The County Office of Education was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$80,420 to CalSTRS.

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

Plan Description

The County Office of Education's defined benefit OPEB plan (the Plan), provides OPEB for all permanent fulltime employees of the County Office of Education. The Plan is a single employer defined benefit OPEB plan administered by the County Office of Education. Authority to establish and amend the benefit terms and financing requirements lies with the County Office of Education's board of directors. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

For the fiscal year ended June 30, 2022, the County Office of Education reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability (Asset)	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense (Benefit)
District Plan	\$ 62,794	\$ -	\$ -	\$ (29,691)

**SIERRA COUNTY OFFICE OF EDUCATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS, continued

Benefits Provided

Confidential and Classified Employees with a minimum of 25 years of experience 5 years with the County, who have reached the age of 55, may elect to take advantage of their choice of one of the following offers:

- A. 1 year of retiree benefits (at the Tiered Rate) for medical, dental, and vision plans for the retiree, spouse and family, or
- B. \$13,840 for the term of 1 year

Certificated employees with a minimum of 25 years of experience 5 years with the County Office, who have reached the age of 55, may elect to take advantage of their choice of one of the following offers:

- A. 3 years of retiree benefits (at the Tiered Rate) for medical, dental, and vision plans for the retiree, spouse and family, capped at the employer dollar contribution in the year of the unit member's final year of service, or
- B. A lump sum dollar amount per year for 3 years set up at the dollar contribution per paragraph "a" above made by the employer in the year of the unit members final year of service.

All contracts with County Office employees will be renegotiated periodically in the future, thus costs and benefits are subject to change. Benefits and contribution requirements for the Other Post-Employment Benefits (OPEB) plan are established by various labor agreements.

For the County Office, OPEB benefits are administered by its personnel. No separate financial statements are issued.

Employees Covered by Benefit Terms

At the June 30, 2021 measurement date, the following retirees were covered by the benefit terms:

	Number of Participants
Active Employees	3
	3

Total OPEB Liability

The County Office of Education's total OPEB liability of \$62,794 was measured as of June 30, 2021 and was determined by an actuarial valuation as of June 30, 2020.

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS, continued

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Fiscal year	July 1st to June 30th
Actuarial cost methods	Entry age normal cost method
Inflation rate	3.00%
Discount rate	1.92%
Payroll increase	3.00%
Healthcare cost trend rate	6.00% decreasing to 5.20% for years 2024 and after

Discount Rate

The discount rate of 1.92% based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Mortality Rates

Mortality rates were based on the 2014 CalPERS Active Mortality for Miscellaneous Employees table created by CalPERS. The CalPERS mortality tables created by CalPERS are modified versions of the Society of Actuaries Scale BB mortality table, as adjusted for data from CalSTRS members.

Changes in Total OPEB Liability

	Increase/(Decrease)		
	Total OPEB Liability (a)	Total Fiduciary Net Position (b)	Net OPEB Liability (Asset) (a) - (b)
Balance July 1, 2020	\$ 93,849	\$ -	\$ 93,849
Changes for the year:			
Service cost	2,977	-	2,977
Interest	1,432	-	1,432
Changes of assumptions	9,360	-	9,360
Difference between expected and actual experience	(43,460)	-	(43,460)
Net change	(29,691)	-	(29,691)
Balance June 30, 2021	\$ 64,158	\$ -	\$ 64,158

There were no changes in benefit terms or assumptions and other inputs for the fiscal year ended June 30, 2021.

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS, continued

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

The following presents the total OPEB liability of the County Office of Education, as well as what the County Office of Education's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.92%) or 1-percentage-point-higher (2.92%) than the current discount rate:

	Discount Rate 1% Lower (0.92%)	Current Discount Rate (1.92%)	Discount Rate 1% Higher (2.92%)
Net OPEB liability	\$ 69,124	\$ 62,794	\$ 57,539

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

The following presents the total OPEB liability of the County Office of Education, as well as what the County Office of Education's total OPEB liability would be, if it were calculated using healthcare cost trend rates that are 1-percentage-point-lower (5.00% per year) or 1-percentage-point higher (7.00% per year) than the current healthcare cost trend rates:

	Trend Rate 1% Lower (5.00% decreasing to 4.20%)	Current Trend Rate (6.00% decreasing to 5.20%)	Trend Rate 1% Higher (7.00% decreasing to 6.20%)
Net OPEB liability	\$ 54,890	\$ 62,794	\$ 72,988

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

For the year ended June 30, 2022 the County Office of Education recognized OPEB expense of (\$29,691). At June 30, 2022 the County Office of Education did not report any deferred outflows of resources or deferred inflows of resources relating to OPEB.

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 10 – COMMITMENTS AND CONTINGENCIES

Litigation

The County Office of Education is not involved in litigation.

State and Federal Allowances. Awards. and Grants

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

NOTE 11 – SUBSEQUENT EVENTS

Sierra County Office of Education has evaluated subsequent events for the period from June 30, 2022 through December 15, 2022 the date the financial statements were available to be issued. Management did not identify any transactions that require disclosure or that would have an impact on the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

**SIERRA COUNTY OFFICE OF EDUCATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
REVENUES				
LCFF sources	\$ 1,166,917	\$ 1,166,917	\$ 1,895,364	\$ 728,447
Federal sources	171,828	171,828	160,263	(11,565)
Other state sources	911,413	911,413	902,717	(8,696)
Other local sources	407,500	407,500	467,645	60,145
Total Revenues	2,657,658	2,657,658	3,425,989	768,331
EXPENDITURES				
Certificated salaries	580,102	580,102	520,387	(59,715)
Classified salaries	579,678	579,678	526,486	(53,192)
Employee benefits	592,153	592,153	596,509	4,356
Books and supplies	75,206	75,206	44,978	(30,228)
Services and other operating expenditures	520,420	520,420	443,084	(77,336)
Capital outlay	35,000	35,000	32,649	(2,351)
Other outgo				
Excluding transfers of indirect costs	49,428	49,428	-	(49,428)
Total Expenditures	2,431,987	2,431,987	2,164,093	(267,894)
Excess (Deficiency) of Revenues Over Expenditures	225,671	225,671	1,261,896	500,437
Other Financing Sources (Uses):				
Transfers in	20,331	20,331	58,401	38,070
Net Financing Sources (Uses)	20,331	20,331	58,401	38,070
NET CHANGE IN FUND BALANCE	246,002	246,002	1,320,297	1,074,295
Fund Balance - Beginning	3,725,958	3,725,958	3,725,958	-
Fund Balance - Ending	\$ 3,971,960	\$ 3,971,960	\$ 5,046,255	\$ 1,074,295

**SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2022**

	2022	2021	2020	2019	2018
Total OPEB liability					
Service cost	\$ 2,977	\$ 5,430	\$ 5,260	\$ 5,094	\$ 5,796
Interest	1,432	3,555	3,763	3,938	3,261
Changes of assumptions	9,360	-	-	-	(8,789)
Benefit payments	-	(10,349)	(18,548)	(3,571)	(27,681)
Other	-	-	-	(1,993)	-
Net change in total OPEB liability	(29,691)	(1,364)	(9,525)	3,468	(27,413)
Total OPEB liability, beginning of year	92,485	93,849	103,374	99,906	127,319
Total OPEB liability, end of year (a)	\$ 62,794	\$ 92,485	\$ 93,849	\$ 103,374	\$ 99,906
Plan fiduciary net position					
Employer contributions	\$ -	\$ 10,349	\$ 18,548	\$ 3,571	\$ 27,681
Expected benefit payments	-	(10,349)	(18,548)	(3,571)	(27,681)
Change in plan fiduciary net position	-	-	-	-	-
Fiduciary trust net position, beginning of year	-	-	-	-	-
Fiduciary trust net position, end of year (b)	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability, ending (a) - (b)	\$ 62,794	\$ 92,485	\$ 93,849	\$ 103,374	\$ 99,906
Covered payroll	\$ 121,683	\$ 1,171,148	\$ 1,134,284	\$ 1,098,580	\$ 861,043
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%	0%	0%
Net OPEB liability as a percentage of covered payroll	52%	8%	8%	9%	12%

Note: In the future, as data becomes available, ten years of information will be presented.

**SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF CONTRIBUTIONS – OPEB
FOR THE YEAR ENDED JUNE 30, 2022**

	2022	2021	2020	2019	2018
Actuarially determined contribution	\$ 5,153	\$ 13,703	\$ 10,349	\$ 18,548	\$ 8,671
Contributions in relations to the actuarially determined contribution	15,689	-	6,624	18,548	20,760
Contribution deficiency (excess)	\$ (10,536)	\$ 13,703	\$ 3,725	\$ -	\$ (12,089)
Covered-employee payroll	\$ 121,683	\$ 1,171,148	\$ 1,134,284	\$ 1,098,580	\$ 861,043
Contribution as a percentage of covered-employee payroll	12.89%	0.00%	0.58%	1.69%	2.41%

Note: In the future, as data becomes available, ten years of information will be presented.

**SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2022**

	Reporting Fiscal Year (Measurement Date)			
	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)
CalSTRS				
District's proportion of the net pension liability	0.0013%	0.0012%	0.0011%	0.0010%
District's proportionate share of the net pension liability	\$ 569,050	\$ 1,126,441	\$ 973,498	\$ 919,609
State's proportionate share of the net pension liability associated with the District	286,329	580,676	531,112	526,545
Total	\$ 855,379	\$ 1,707,117	\$ 1,504,610	\$ 1,446,154
District's covered - employee payroll	\$ 711,814	\$ 711,814	\$ 641,556	\$ 618,833
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	80%	158%	152%	149%
Plan fiduciary net position as a percentage of the total pension liability	87%	72%	73%	71%

	Reporting Fiscal Year (Measurement Date)			
	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)
CalPERS				
District's proportion of the net pension liability	0.0022%	0.0022%	0.0024%	0.0024%
District's proportionate share of the net pension liability	\$ 455,515	\$ 689,512	\$ 689,869	\$ 631,055
District's covered - employee payroll	\$ 374,952	\$ 374,952	\$ 371,655	\$ 374,028
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	121%	184%	186%	169%
Plan fiduciary net position as a percentage of the total pension liability	81%	70%	70%	71%

Note: In the future, as data becomes available, ten years of information will be presented.

**SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2022**

	Reporting Fiscal Year (Measurement Date)			
	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
CalSTRS				
District's proportion of the net pension liability	0.0010%	0.0007%	0.0011%	0.0007%
District's proportionate share of the net pension liability	\$ 889,661	\$ 620,236	\$ 497,299	\$ 269,092
State's proportionate share of the net pension liability associated with the District	528,221	323,525	268,306	139,965
Total	\$ 1,417,882	\$ 943,761	\$ 765,605	\$ 409,057
District's covered - employee payroll	\$ 548,850	\$ 508,613	\$ 341,351	\$ 336,050
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	162%	122%	146%	80%
Plan fiduciary net position as a percentage of the total pension liability	69%	70%	74%	77%

	Reporting Fiscal Year (Measurement Date)			
	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
CalPERS				
District's proportion of the net pension liability	0.0025%	0.0026%	0.0027%	0.0029%
District's proportionate share of the net pension liability	\$ 607,454	\$ 523,055	\$ 390,964	\$ 329,221
District's covered - employee payroll	\$ 312,193	\$ 313,538	\$ 294,962	\$ 294,958
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	248%	243%	133%	112%
Plan fiduciary net position as a percentage of the total pension liability	72%	74%	79%	83%

Note: In the future, as data becomes available, ten years of information will be presented.

**SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF CONTRIBUTIONS – PENSIONS
FOR THE YEAR ENDED JUNE 30, 2022**

CaISTRS	Reporting Fiscal Year			
	2022	2021	2020	2019
Statutorily required contribution	\$ 104,514	\$ 114,958	\$ 109,706	\$ 100,746
District's contributions in relation to the statutorily required contribution	104,514	114,958	109,706	100,746
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 617,695	\$ 711,814	\$ 641,556	\$ 618,833
District's contributions as a percentage of covered-employee payroll	16.92%	16.15%	17.10%	16.28%

CaIPERS	Reporting Fiscal Year			
	2022	2021	2020	2019
Statutorily required contribution	\$ 122,179	\$ 77,615	\$ 73,294	\$ 67,557
District's contributions in relation to the statutorily required contribution	122,179	77,615	73,294	67,557
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 533,300	\$ 374,952	\$ 371,655	\$ 374,028
District's contributions as a percentage of covered-employee payroll	22.91%	20.70%	19.72%	18.06%

Note: In the future, as data becomes available, ten years of information will be presented.

**SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF CONTRIBUTIONS – PENSIONS
FOR THE YEAR ENDED JUNE 30, 2022**

CaSTRS	Reporting Fiscal Year			
	2018	2017	2016	2015
Statutorily required contribution	\$ 79,199	\$ 38,811	\$ 30,312	\$ 27,015
District's contributions in relation to the statutorily required contribution	79,199	38,811	30,312	27,015
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 548,850	\$ 508,613	\$ 381,088	\$ 336,050
District's contributions as a percentage of covered-employee payroll	14.43%	7.63%	7.95%	8.04%
CaPERS	Reporting Fiscal Year			
	2018	2017	2016	2015
Statutorily required contribution	\$ 57,268	\$ 37,641	\$ 34,720	\$ 34,421
District's contributions in relation to the statutorily required contribution	57,268	37,641	34,720	34,421
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 368,995	\$ 270,994	\$ 317,658	\$ 294,958
District's contributions as a percentage of covered-employee payroll	15.52%	13.89%	10.93%	11.67%

Note: In the future, as data becomes available, ten years of information will be presented.

**SIERRA COUNTY OFFICE OF EDUCATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedules

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

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

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

Schedule of Changes in the Net OPEB Liability and Related Ratios

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

Change in Benefit Terms - There were no changes in benefit terms since the previous valuation for other postemployment benefits.

Change of Assumptions - The discount rate as of the June 30, 2021 measurement date was 3.89%, while the discount rate as of the June 30, 2022 measurement date was 1.92.

Schedule of Contributions – OPEB

A 10-year schedule presenting for each year the information indicated in subparagraphs (1)–(6), if an actuarially determined contribution is calculated for employers or non-employer contributing entities. The schedule should identify whether the information relates to the employers, non-employer contributing entities, or both. An actuarially determined contribution was not calculated, therefore the Schedule of OPEB Contributions is not applicable and not presented.

**SIERRA COUNTY OFFICE OF EDUCATION
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 JUNE 30, 2022**

NOTE 1 – PURPOSE OF SCHEDULES, contributions

Schedule of the Proportionate Share of the Net Pension Liability

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the County Office of Education’s proportion (percentage) of the collective net pension liability, the County Office of Education’s proportionate share (amount) of the collective net pension liability, the County Office of Education’s covered-employee payroll, and the pension plan’s fiduciary net position as a percentage of the total pension liability.

Changes in Benefit Terms - There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

Changes of Assumptions - There were no changes of assumptions since the previous valuations for both CalSTRS and CalPERS.

Schedule of Contributions – Pensions

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the County Office of Education’s statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the County Office of Education’s covered-employee payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the County Office of Education’s covered-employee payroll.

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2022, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code as follows:

	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund			
Employee benefits	\$ 592,153	\$ 596,509	\$ 4,356

OTHER SUPPLEMENTARY INFORMATION

**SIERRA COUNTY OFFICE OF EDUCATION
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 JUNE 30, 2022**

The Sierra County Office of Education was established in 1956 and operates in an area of approximately 1,600 square miles in Plumas and Sierra Counties. There were no changes in the area of operation during the year. The County Office provides Special Education, Counseling, and County School services. Sierra County has one school district, the Sierra-Plumas Joint Unified School District.

GOVERNING BOARD		
Name	Office	Term Expires
Nicole Stannard	President	December 2024
Christina Potter	Vice President	December 2024
Patricia Hall	Clerk	December 2024
Tom Mooers	Member	December 2022
Vacant	President	N/A

ADMINISTRATION

James T. Berardi
Superintendent

Nona Griesert
Director of Business Services/CBO

**SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF AVERAGE DAILY ATTENDANCE
JUNE 30, 2022**

	Second Period Report	Annual Report
	Certification No. (FA383887)	Certification No. (1FDDE6BD)
County School Tuition		
Transitional Kindergarten through Third	6.75	6.76
Fourth through Sixth	3.90	3.93
Seventh and Eighth	1.93	1.95
Ninth through twelfth	1.96	1.95
Total County School Tuition	14.54	14.59
Extended Year Special Education		
Transitional Kindergarten through Third	0.17	0.17
Fourth through Sixth	0.06	0.06
Ninth through twelfth	0.19	0.19
Total Extended Year Special Education	0.42	0.42
ADA Totals	14.96	15.01

**SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2022**

Grade Level	Minutes Requirement	2021-22	Number of Days		Status
		Actual Minutes	Traditional Calendar	Multitrack Calendar	
Kindergarten	36,000	36,270	180	N/A	Complied
Grade 1	50,400	54,330	180	N/A	Complied
Grade 2	50,400	54,355	180	N/A	Complied
Grade 3	50,400	54,355	180	N/A	Complied
Grade 4	54,000	56,450	180	N/A	Complied
Grade 5	54,000	56,480	180	N/A	Complied
Grade 6	54,000	56,480	180	N/A	Complied
Grade 7	54,000	65,530	180	N/A	Complied
Grade 8	54,000	65,530	180	N/A	Complied
Grade 9	64,800	65,530	180	N/A	Complied
Grade 10	64,800	65,530	180	N/A	Complied
Grade 11	64,800	65,530	180	N/A	Complied
Grade 12	64,800	65,530	180	N/A	Complied

**SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

	2023 (Budget)	2022	2021	2020
General Fund - Budgetary Basis**				
Revenues and Other Financing Sources	\$ 3,096,334	3,484,378	2,933,822	2,460,919
Expenditures and Other Financing Uses	2,802,249	2,164,081	2,104,194	2,074,274
Net Change in Fund Balance	294,085	1,320,297	829,628	386,645
Ending Fund Balance	\$ 5,340,340	\$ 5,046,255	\$ 3,725,958	\$ 2,896,330
Available Reserves*	\$ 4,994,867	\$ 4,700,682	\$ 3,497,432	\$ 2,736,525
Available Reserves as a Percentage of Outgo	178.2%	217.2%	166.2%	131.9%
Long-term Debt	\$ 1,104,453	\$ 1,104,453	\$ 1,928,284	\$ 1,770,280
Average Daily Attendance at P-2	14	15	20	20

* Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainty contained within the General Fund.

**This schedule reflects General Fund budgetary fund basis, which excludes the Forest Reserve Fund.

The General Fund balance has increased by \$2,149,925 over the past two years. The fiscal year 2022-2023 budget projects a budget increase of \$294,249. For a County Office of Education this size, the State recommends available reserves of at least three percent of total General Fund expenditures, transfers out, and other uses (total outgo).

Total long-term obligations have decreased by \$665,827 over the past two years.

Average daily attendance has increase by 5 over the past two years. A decrease of 1 ADA is anticipated during fiscal year 2022-2023.

**SIERRA COUNTY OFFICE OF EDUCATION
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT
WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

There were no adjustments to the Unaudited Actual Financial Report which require reconciliation to the audited financial statements for the year ended June 30, 2022.

**SIERRA COUNTY OFFICE OF EDUCATION
SCHEDULE CHARTER SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2022**

Charter School	Included in Audit Report
None	N/A

**SIERRA COUNTY OFFICE OF EDUCATION
NOTE TO THE SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

NOTE 1 – PURPOSES OF SCHEDULES

Local Education Agency Organization Structure

This schedule provides information about the County Office of Education's boundaries and schools operated, members of the governing board, and members of the administration.

Schedule of Average Daily Attendance

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

Schedule of Instructional Time

The County Office of Education has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the County Office of Education and whether the County Office of Education complied with the provisions of Education Code Sections 46200 through 46206.

The County Office of Education neither met nor exceeded its targeted funding.

County Office of Educations must maintain their instructional minutes at the 1986-87 requirement as required by *Education Code* Section 46201.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

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

Schedule of Financial Trends and Analysis

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

Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

OTHER INDEPENDENT AUDITORS' REPORTS



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

Board of Trustees
Sierra County Office of Education
Loyalton, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the each major fund, and the aggregate remaining fund information of Sierra County Office of Education, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sierra County Office of Education's basic financial statements, and have issued our report thereon dated February 28, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Sierra County Office of Education's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sierra County Office of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of Sierra County Office of Education's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



San Diego, California
February 28, 2023



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Trustees
Sierra County Office of Education
Loyalton, California

Report on State Compliance

Opinion on State Compliance

We have audited Sierra County Office of Education's compliance with the types of compliance requirements described in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, section 19810, that could have a direct and material effect on each of Sierra County Office of Education's state programs for the fiscal year ended June 30, 2022, as identified below.

In our opinion, Sierra County Office of Education complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the table below for the year ended June 30, 2022.

Basis for Opinion on Each Applicable State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Sierra County Office of Education's state programs.

Auditors’ Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on The Sierra County Office of Education’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Audit Guide will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Sierra County Office of Education’s compliance with the requirements of each applicable state program as a whole.

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

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

Select and test transactions and records to determine the Sierra County Office of Education’s compliance with the state laws and regulations applicable to the following programs.

PROGRAM NAME	PROCEDURES PERFORMED
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Not applicable
Classroom Teacher Salaries	Not applicable
Early Retirement Incentive	Not applicable
Gann Limit Calculation	Yes

PROGRAM NAME	PROCEDURES PERFORMED
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	Not applicable
Transportation Maintenance of Effort	Not applicable
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not applicable
California Clean Energy Jobs Act	Not applicable
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Not applicable
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
In-person Instruction Grant	
Attendance	Not applicable
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes - Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

Areas marked as not applicable were not operated by the Sierra County Office of Education.

Report on Internal Control over Compliance

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

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

CWDL, Certified Public Accountants

San Diego, California
February 28, 2023

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**SIERRA COUNTY OFFICE OF EDUCATION
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2022**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Noted</u>
Non-compliance material to financial statements noted?	<u>No</u>

STATE AWARDS

Internal control over state programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Noted</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**SIERRA COUNTY OFFICE OF EDUCATION
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

FIVE DIGIT CODE	AB3627 FINDING TYPES
20000	Inventory of Equipment
30000	Internal Control
60000	Miscellaneous

There were no financial statements findings for the year ended June 30, 2022.

**SIERRA COUNTY OFFICE OF EDUCATION
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

FIVE DIGIT CODE	AB3627 FINDING TYPES
10000	Attendance
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship: Related and Supplemental Instructor
60000	Miscellaneous
61000	Classroom Teacher Salaries
70000	Instructional Materials
71000	Teacher Missassignments
72000	School Accountability Report Card

There were no state award findings or questioned costs identified for the year ended June 30, 2022.

**SIERRA COUNTY OFFICE OF EDUCATION
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

There were no findings or questioned costs identified for the year ended June 30, 2021.



See what's possible.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
COUNTY OF SIERRA
LOYALTON, CALIFORNIA**

**AUDIT REPORT
JUNE 30, 2022**

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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INDEPENDENT AUDITORS' REPORT

The Board of Trustees
Sierra-Plumas Joint Unified School District
Loyalton, California

Report on Audit of Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Sierra-Plumas Joint Unified School District ("the District") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Sierra-Plumas Joint Unified School District as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Sierra-Plumas Joint Unified School District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sierra-Plumas Joint Unified School District's basic financial statements. The combining financial statements are presented for purposes of additional analysis and are not required parts of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis as required by the State's audit guide, 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting prescribed in Title 5, California Code of Regulations, Section 19810 and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information, is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Management's Discussion and Analysis section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on other work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 28, 2023 on our consideration of Sierra-Plumas Joint Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sierra-Plumas Joint Unified School District's internal control over financial reporting and compliance.


San Diego, California
February 28, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

INTRODUCTION

Our discussion and analysis of Sierra-Plumas Joint Unified School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2022. It should be read in conjunction with the District's financial statements (including notes and supplementary information), which follow this section.

FINANCIAL HIGHLIGHTS

- Total Net Position was \$5,639,112 at June 30, 2022. This was an increase of \$1,938,897 from prior year primarily due to a decrease instruction related costs.
- Overall revenues were \$8,235,291 which is greater than expenses of \$6,251,394.
- The total cost of the District's programs was \$5,087,776 a decrease of \$347,657 from the prior year.
- The fund balance of the general fund was \$5,471,323, an increase from the prior year due to increases in revenues.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts - management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- **Government-Wide Financial Statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- **Fund Financial Statements** focus on reporting the individual parts of the District operations in more detail. The fund financial statements comprise the remaining statements.
- **Governmental Funds** statements tell how general government services were financed in the short term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required supplementary information that further explains and supports the financial statements. A comparison of the District's budget for the year is included.

Government-Wide Statements

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

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Government-Wide Statements, continued

The two government-wide statements report the District's net assets and how they have changed. Net assets, the difference between the assets and liabilities, are one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, one needs to consider additional nonfinancial factors such as changes in enrollment, changes in the property tax base, changes in program funding by the Federal and State governments, and condition of facilities.

The government-wide financial statements of the District include governmental activities. Most of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Revenue limit funding and federal and state grants finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by state law and by bond covenants. The Board of Trustees establishes other funds to control and manage money for particular purposes or to show that the District is meeting legal responsibilities for using certain revenues. The District has two kinds of funds:

- Governmental funds - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information -does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the government funds statements that explains the relationship (or differences) between them.
- Fiduciary funds - the District is the trustee, or fiduciary, for assets that belong to others. The District is responsible for ensuring that assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. We exclude these activities from the district-wide financial statements because the District cannot use the assets to finance its operations.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position

The District's combined net position was \$5,639,112 at June 30, 2022.

The significant changes from fiscal year 2022 to 2021 are:

- Current assets increased by \$1.7 million, primarily due to an overall increase in cash.
- Capital assets decreased by \$356.7 thousand due to depreciation expense during 2021-22.
- Receivables from Grantor Governments decreased because of more timely payments.
- Decrease in long-term liabilities from a decrease in the net pension liability and net OPEB liability.

	Governmental Activities		
	2022	2021	Net Change
ASSETS AND DEFERRED OUTFLOWS			
Current and other assets	\$ 6,244,775	\$ 4,594,158	\$ 1,650,617
Capital assets	4,108,113	4,464,846	(356,733)
Deferred outflows	1,044,286	1,342,641	(298,355)
Total Assets and Deferred Outflows	11,397,174	10,401,645	995,529
LIABILITIES AND DEFERRED INFLOWS			
Current liabilities	679,230	626,567	52,663
Long-term liabilities	3,031,857	5,852,433	(2,820,576)
Deferred inflows	2,046,975	267,430	1,779,545
Total Liabilities and Deferred Inflows	5,758,062	6,746,430	(988,368)
NET POSITION			
Net investment in capital assets	4,108,113	4,464,846	(356,733)
Restricted	594,869	654,048	(59,179)
Unrestricted	936,130	(1,463,679)	2,399,809
Total Net Position	\$ 5,639,112	\$ 3,655,215	\$ 1,983,897

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Changes in Net Position

The results of this year's operation for the District as a whole are reported in the *Statement of Activities* on page 12. The table below takes the information from the Statement and rearranges it slightly so you can see our total revenues for the year.

	Governmental Activities		
	2022	2021	Net Change
REVENUES			
Program revenues			
Charges for services	\$ (3,031)	\$ 17,146	\$ (20,177)
Operating grants and contributions	1,166,649	1,657,345	(490,696)
General revenues			
Property taxes	3,059,129	3,118,212	(59,083)
Unrestricted federal and state aid	3,825,220	1,958,715	1,866,505
Other	187,324	242,706	(55,382)
Total Revenues	8,235,291	6,994,124	1,241,167
EXPENSES			
Instruction	2,836,151	3,860,125	(1,023,974)
Instruction-related services	551,911	632,549	(80,638)
Pupil services	463,927	383,701	80,226
General administration	832,863	809,049	23,814
Plant services	1,033,763	901,640	132,123
Ancillary services	57,557	48,014	9,543
Community services	-	500	(500)
Other outgo	78,272	173,781	(95,509)
Depreciation (Unallocated)	396,950	300,565	96,385
Total Expenses	6,251,394	7,109,924	(859,406)
Change in net position	1,983,897	(115,800)	2,099,697
Net Position - Beginning	3,655,215	3,115,388	539,827
Prior Period Adjustment	-	655,627	(655,627)
Net Position - Ending	\$ 5,639,112	\$ 3,655,215	\$ 1,983,897

The District's total revenues totaled \$8,235,291. A majority of the revenue came from Property Taxes, which accounted for 37.2% of total revenues, and Unrestricted Federal and State Aid, which accounted for 46.5% of total revenues.

The total cost of all programs and services was \$6,251,394. The District's expenses are predominately related to instructional and instruction-related services for students which account for 54.2% of total cost. Administrative activities account for just 13.3% of total costs. The remaining expenses were for plant services (maintenance and operations), community services, ancillary services, and other outgo.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Governmental Activities

As reported in the *Statement of Activities*, the cost of all our governmental activities this year was \$6,251,394. However, this amount was offset by \$3,059,129 in local property taxes, \$3,825,220 in unrestricted Federal and State aid, and \$187,324 in other revenues. \$1,163,618 was received from those who benefited from the programs with grants and contributions.

In the table below, we have presented the net cost of each of the District's largest functions: instruction, instruction related services, pupil services, general administration, plant services, ancillary services, and other outgo. As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	Net Cost of Services	
	2022	2021
Instruction	2,149,165	2,608,578
Instruction-related services	526,929	472,056
Pupil services	297,310	274,773
General administration	751,612	746,574
Plant services	838,801	812,679
Ancillary services	48,737	45,927
Community services	-	500
Other outgo	78,272	173,781
Depreciation (Unallocated)	396,950	300,565
	\$ 5,087,776	\$ 5,435,433

General Fund Budgetary Highlights

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was approved on March 8, 2022. A schedule of the District's original and final budget amounts compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2022, the District had invested \$11,217,897 in a broad range of capital assets including land, buildings and improvements, machinery and equipment and sold an unoccupied school building. More detailed information about the District's capital assets is presented in the notes to the financial statements.

	Governmental Activities		
	2022	2021	Net Change
CAPITAL ASSETS			
Land	\$ 157,192	\$ 157,192	\$ -
Land improvements	385,804	385,804	-
Buildings & improvements	8,770,545	8,770,545	-
Furniture & equipment	1,904,356	1,864,139	40,217
Accumulated depreciation	(7,109,784)	(6,712,834)	(396,950)
Total Capital Assets	\$ 4,108,113	\$ 4,464,846	\$ (356,733)

For the fiscal year ending June 30, 2023, the District projects spending \$323,093 for building improvements, new equipment & equipment replacement.

Long-Term Debt

The District had \$2,823,954 of net pension obligations associated with the unfunded portion of PERS and STRS. Other long-term liability obligations of the District are for other post-employment benefits and compensated absences as shown in the table below. More detailed information about the District's debt is presented in the notes to the financial statements.

	Governmental Activities		
	2022	2021	Net Change
LONG-TERM LIABILITIES			
Net pension liability	\$ 2,823,954	\$ 5,258,048	\$ (2,434,094)
Net OPEB liability	207,903	594,385	(386,482)
Compensated absences	17,575	23,296	(5,721)
Less: current portion of long-term debt	(17,575)	(23,296)	5,721
Total Long-term Liabilities	\$ 3,031,857	\$ 5,852,433	\$ (2,820,576)

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health:

- The uncertainty of federal and state funding can have a profound impact on the financial health of the District. Although no changes are currently anticipated, the federal and the state governments could implement budget cuts. There is presently no update on the continuance of Forest Reserve funding which if implemented could have a positive impact on the budget and reduced deficit spending patterns.
- The continuing increases in premiums for health care insurance, retirement, and worker's compensation could have a significant effect on the future financial health of the District. The 2022 premium for health insurance did not change over the 2021 composite premiums. However, health care premiums and retirement liabilities are predicted to continue to increase into the foreseeable future.
- The budget assumptions used to prepare the budget for 2021/2022 included a 5.07% cost of living allowance (COLA) to LCFF. In addition, employer rate of 19.10% and 25.37% was used in 22/23 for CalSTRS and CalPERS contributions to California certificated and classified retirement systems, respectively.
- The inevitable increases in PERS and STRS contribution rates that will be necessary to fund the Net Pension Liability will likely require careful budgeting and planning.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact:

Nona Griesert, Director of Business Services/CBO
Sierra-Plumas Joint Unified School District
Post Office Box 955
109 Beckwith Road
Loyalton, CA 96118
(530) 993-1660

BASIC FINANCIAL STATEMENTS

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 5,841,007
Accounts receivable	402,770
Prepaid expenses	998
Capital assets, not depreciated	157,192
Capital assets, net of accumulated depreciation	3,950,921
Total Assets	10,352,888
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	1,044,286
Total Deferred Outflows of Resources	1,044,286
LIABILITIES	
Accrued liabilities	553,328
Unearned revenue	108,327
Long-term liabilities, current portion	17,575
Net pension liability	2,823,954
Net OPEB liability	207,903
Total Liabilities	3,711,087
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	2,046,975
Total Deferred Inflows of Resources	2,046,975
NET POSITION	
Net investment in capital assets	4,108,113
Restricted:	
Capital projects	113,094
Educational programs	332,489
Other activities	149,286
Unrestricted	936,130
Total Net Position	\$ 5,639,112

The accompanying notes are an integral part of this statement.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Function/Programs	Expenses	Program Revenues		Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
GOVERNMENTAL ACTIVITIES				
Instruction	\$ 2,836,151	\$ -	\$ 686,986	\$ (2,149,165)
Instruction-related services				
Instructional supervision and administration	(3,776)	-	2,096	5,872
Instructional library, media, and technology	31,485	-	15,292	(16,193)
School site administration	524,202	-	7,594	(516,608)
Pupil services				
Home-to-school transportation	261,087	-	1,523	(259,564)
Food services	194,840	(3,031)	166,125	(31,746)
All other pupil services	8,000	-	2,000	(6,000)
General administration				
Centralized data processing	164,602	-	46,881	(117,721)
All other general administration	668,261	-	34,370	(633,891)
Plant services	1,033,763	-	194,962	(838,801)
Ancillary services	57,557	-	8,820	(48,737)
Other outgo	78,272	-	-	(78,272)
Depreciation (unallocated)	396,950	-	-	(396,950)
Total Governmental Activities	\$ 6,251,394	\$ (3,031)	\$ 1,166,649	(5,087,776)
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				3,059,129
Federal and state aid not restricted for specific purposes				3,825,220
Interest and investment earnings				49,916
Interagency revenues				82,308
Miscellaneous				13,700
Speical and extraordinary items				41,400
Subtotal, General Revenue				7,071,673
Change in Net Position				1,983,897
Net Position - Beginning				3,655,215
Net Position - Ending				\$ 5,639,112

The accompanying notes are an integral part of this statement.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2022**

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 5,752,397	\$ 88,610	\$ 5,841,007
Accounts receivable	378,250	24,520	402,770
Prepaid expenditures	998	-	998
Total Assets	6,131,645	113,130	6,244,775
LIABILITIES			
Accounts payable	551,995	1,333	553,328
Uearned revenue	108,327	-	108,327
Total Liabilities	660,322	1,333	661,655
FUND BALANCES			
Nonspendable	5,098	-	5,098
Restricted			
Educational programs	332,489	-	332,489
Capital projects	113,094	-	113,094
Child nutrition	37,489	111,797	149,286
Committed	594,385	-	594,385
Unassigned	4,388,768	-	4,388,768
Total Fund Balances	5,471,323	111,797	5,583,120
Total Liabilities and Fund Balances	\$ 6,131,645	\$ 113,130	\$ 6,244,775

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF
NET POSITION
JUNE 30, 2022**

Total Fund Balance - Governmental Funds \$ 5,583,120

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

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

Capital assets	\$ 11,217,897	
Accumulated depreciation	(7,109,784)	4,108,113

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported.

Long-term liabilities relating to governmental activities consist of:

Net pension liability	\$ 2,823,954	
Net OPEB liability	207,903	
Compensated absences	17,575	(3,049,432)

Deferred outflows and inflows of resources relating to pensions:

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

Deferred outflows of resources relating to pensions:	\$ 1,044,286	
Deferred inflows of resources relating to pensions:	(2,046,975)	(1,002,689)

Total Net Position - Governmental Activities \$ 5,639,112

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES			
LCFF sources	\$ 6,515,755	\$ -	\$ 6,515,755
Federal sources	651,202	131,074	782,276
Other state sources	849,329	7,666	856,995
Other local sources	182,674	5,335	188,009
Total Revenues	8,198,960	144,075	8,343,035
EXPENDITURES			
Current			
Instruction	3,595,508	-	3,595,508
Instruction-related services			
Instructional supervision and administration	2,096	-	2,096
Instructional library, media, and technology	32,748	-	32,748
School site administration	565,051	-	565,051
Pupil services			
Home-to-school transportation	268,213	-	268,213
Food services	2,998	203,141	206,139
All other pupil services	8,000	-	8,000
General administration			
Centralized data processing	167,396	-	167,396
All other general administration	695,142	-	695,142
Plant services			
Facilities acquisition and maintenance	1,073,894	-	1,073,894
Transfers to other agencies	46,512	-	46,512
Transfers to other agencies	71,977	-	71,977
Total Expenditures	6,589,061	203,141	6,792,202
Excess (Deficiency) of Revenues Over Expenditures	1,609,899	(59,066)	1,550,833
Other Financing Sources (Uses)			
Transfers in	-	73,435	73,435
Transfers out	(73,435)	-	(73,435)
Net Financing Sources (Uses)	(32,035)	73,435	41,400
NET CHANGE IN FUND BALANCE	1,577,864	14,369	1,592,233
Fund Balance - Beginning	3,893,459	97,428	3,990,887
Fund Balance - Ending	\$ 5,471,323	\$ 111,797	\$ 5,583,120

The accompanying notes are an integral part of this statement.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENTS OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Net Change in Fund Balances - Governmental Funds \$ 1,592,233

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay: \$	40,217	
Depreciation expense:	<u>(396,950)</u>	(356,733)

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

5,721

Pensions:

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

356,194

Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:

386,482

Change in Net Position of Governmental Activities \$ 1,983,897

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2022**

	Foundation Trust Fund
ASSETS	
Cash and cash equivalents	\$ 15,000
Investments	741,148
Total Assets	756,148
LIABILITIES	
Accounts payable	15,000
Total Liabilities	15,000
NET POSITION	
Held in trust	741,148
Total Net Position	\$ 741,148

The accompanying notes are an integral part of this statement.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

Sierra-Plumas Joint Unified School District (District) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's 'California School Accounting Manual'. The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District's combined financial statements include the accounts of all its operations. The District evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the District's reporting entity, as set forth in GASB Statement No. 14, 'The Financial Reporting Entity,' include whether:

- the organization is legally separate (can sue and be sued in its name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is fiscal dependency by the organization on the District

The District also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the District to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the District, its component units or its constituents; and 2) The District or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the District.

Based on these criteria, the District has no component units. Additionally, the District is not a component unit of any other reporting entity as defined by the GASB Statement.

B. Basis of Presentation, Basis of Accounting

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

B. Basis of Presentation, Basis of Accounting, continued

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

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

General Fund: This is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

The District reports the following non-major governmental funds:

The Student Activity Special Revenue Fund, which is used to account for the raising and expending of money to promote the general welfare, morale, and educational experience of the student body. The amounts reported for student body funds represent the combined totals of all schools within the District.

Cafeteria Fund: The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).

In addition, the District reports the following fund types:

Private-Purpose Trust Funds: These funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments not reported in other fiduciary fund types.

Fiduciary funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are therefore not available to support District programs, these funds are not included in the government-wide statements.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

C. Measurement Focus, Basis of Accounting

Government-wide and Fiduciary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations.

On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

C. Encumbrances

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

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

D. Budgets and Budgetary Accounting

Annual budgets *are* adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board and district superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was used as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code.

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

Deposits and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the District maintains substantially all its cash in the Sierra County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds, except for the Tax Override Funds, in which interest earned is credited to the general fund. Any investment losses are proportionately shared by all funds in the pool.

The county is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the county are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with Sierra County Treasury was not available.

Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure when incurred.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

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

Asset Class	Years
Infrastructure	30 years
Buildings	50 years
Vehicles	2-15 years
Office Equipment	3-15 years
Computer Equipment	3-15 years

Receivable and Payable Balances

The District believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The current portion of the liabilities is recognized in the general fund at year end.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

Unearned Revenue

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

Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on November 15 and March 15. Unsecured property taxes are payable in one installment on or before August 31. The County of Sierra bills and collects the taxes for the District.

Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

Non-spendable Fund Balance - represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid insurance) or legally required to remain intact (such as notes receivable or principal of a permanent fund).

Restricted Fund Balance - represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance - represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption, and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

Fund Balances – Governmental Funds, continued

Assigned Fund Balance - represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance - represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Deferred Inflows and Deferred Outflows of Resources

Deferred outflows of resources is a consumption of net assets or net position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net assets or net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

GASB 54 Fund Presentation

Consistent with fund reporting requirements established by GASB Statement No. 54, Fund 40 (Special Reserve Fund for Capital Outlay) is merged with the General Fund for purposes of presentation in the audit report.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

Pensions

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

G. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ from those estimates.

H. Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

- Level 1 Inputs: Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date.
- Level 2 Inputs: Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
- Level 3 Inputs: Unobservable inputs for an asset or liability.

For the current fiscal year, the District did not have any recurring or nonrecurring fair value measurements.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

I. New Accounting Pronouncements

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, *Leases*. This standard’s primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement is effective for periods beginning after June 15, 2022. The District has implemented GASB Statement No. 87 for the year ending June 30, 2022.

GASB Statement No. 88 – In April 2018, GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This standard’s primary objective is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The statement is effective for periods beginning after June 15, 2020. The District has implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* for the year ended June 30, 2022.

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). Under this Statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, which is when the subscription asset is placed into service. The statement is effective for fiscal year 2022- 23

NOTE 2 – COMPLIANCE AND ACCOUNTABILITY

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, *Certain Financial Statement Note Disclosures*, violations of finance related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations.

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

2. Deficit Fund Balance or Fund Net Position of Individual Funds

Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3 – CASH AND INVESTMENTS

Summary of Cash and Investments

	Governmental Activities	Fiduciary Funds
Cash in county treasury	\$ 5,734,467	\$ 15,000
Cash on hand and in banks	102,440	-
Cash in revolving fund	4,100	-
Investments	-	741,148
Total	\$ 5,841,007	\$ 756,148

Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Sierra County Treasury as part of the common investment pool (\$5,734,467 as of June 30, 2022). The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$5,793,995. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

Investments

The District's investments at June 30, 2022 are shown below:

Investment or Investment Type	Maturity	Fair Value
AT&T Corporation	N/A	\$ 73,360
Chevron Corporation	N/A	144,780
Constellation Energy Corporation	N/A	28,630
Exelon Corporation	N/A	67,980
Ford Motor Company	N/A	11,130
Intel Corporation	N/A	37,410
Kinder Morgan Inc.	N/A	16,760
KKR & CO LP	N/A	115,725
Pfizer Inc.	N/A	52,430
Warner Bros Discovery Inc.	N/A	11,353
Duke Realty Corporation	N/A	93,415
RLJ Lodging Trust	N/A	11,030
Ventas Inc	N/A	77,145
		\$ 741,148

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 – CASH AND INVESTMENTS, continued

The following tables present the fair value measurement of assets recognized in the accompanying statements of financial position measured at fair value on a recurring basis and level with the fair value hierarchy in which the fair value measurements falls:

Investments:	Quoted Price In Active Markets for Identical Assets Level 1	Significant Other Observable Input Level 2	Significant Unobservable Inputs Level 3
Foundation Trust Fund			
AT&T Corporation	\$ 73,360	\$ -	\$ -
Chevron Corporation	144,780	-	-
Constellation Energy Corpora	28,630		
Exelon Corporation	67,980		
Ford Motor Company	11,130		
Intel Corporation	37,410		
Kinder Morgan Inc.	16,760	-	-
KKR & CO LP	115,725	-	-
Pfizer Inc.	52,430	-	-
Warner Bros Discovery Inc.	11,353	-	-
Duke Reality Corporation	93,415	-	-
RLJ Lodging Trust	11,030	-	-
Ventas Inc	77,145	-	-
Total	\$ 741,148	\$ -	\$ -

Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not exposed to credit risk.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 3 – CASH AND INVESTMENTS, continued

Analysis of Specific Deposit and Investment Risks, continued

Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to custodial credit risk.

Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the District was not exposed to interest rate risk.

Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 – CASH AND INVESTMENTS, continued

Investment Accounting Policy

The District is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term 'short-term' refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The District's investments in external investment pools are reported in conformity with GASB Statement No. 77 unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022, was as follows:

	Balance July 01, 2021	Additions and Adjustments	Deductions	Balance June 30, 2022
Capital assets not being depreciated				
Land	\$ 157,192	\$ -	\$ -	\$ 157,192
Total Capital Assets not Being Depreciated	157,192	-	-	157,192
Capital assets being depreciated				
Land improvements	385,804	-	-	385,804
Buildings and improvements	8,770,545	-	-	8,770,545
Equipment	1,864,139	40,217	-	1,904,356
Total Capital Assets Being Depreciated	11,020,488	40,217	-	11,060,705
Less Accumulated Depreciation				
Land improvements	176,664	25,720	-	202,384
Buildings and improvements	5,678,303	219,175	-	5,897,478
Equipment	857,867	152,055	-	1,009,922
Total Accumulated Depreciation	6,712,834	396,950	-	7,109,784
Capital Assets, net	\$ 4,464,846	\$ (356,733)	\$ -	\$ 4,108,113

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 – INTERFUND BALANCES AND ACTIVITIES

Operating Transfers

Transfers to and from other funds at June 30, 2022 consisted of a transfer from the General Fund to the Cafeteria Fund in the amount of \$73,435 to supplement other funds.

NOTE 6 – LONG-TERM OBLIGATIONS

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2022, are as follows:

	Balance July 01, 2021	Additions	Deductions	Balance June 30, 2022	Due in One Year
Governmental Activities					
Net pensions liability	\$ 5,258,048	\$ -	\$ 2,434,094	\$ 2,823,954	\$ -
Net OPEB liability	594,385	-	386,482	207,903	-
Compensated absences	23,296	-	5,721	17,575	17,575
Total	<u>\$ 5,875,729</u>	<u>\$ -</u>	<u>\$ 2,826,297</u>	<u>\$ 3,049,432</u>	<u>\$ 17,575</u>

NOTE 7 – JOINT VENTURES (JOINT POWER AGREEMENTS)

The District participates in three Joint Powers Agreements (JPA's), the Sierra Self Insurance Group, the id-Counties Schools Insurance Group, and the Northeastern JPA. The insurance groups arrange for and provide property, liability, health and worker's compensation insurance for their members. The District pays premiums commensurate with the level of coverage requested. These are partial self-insurance programs.

An executive committee consisting of representatives from each member's District governs the JPA's. The governing boards control the operations of their JPA's independent of any influence by the District beyond the District's representation on the governing boards.

The JPA's are independently accountable for their fiscal matters. The insurance groups maintain their own accounting records. The budget is not subject to any approval other than that of the executive committee. The relationship between the District and the JPA's is such that the JPA's are not component units of the District for financial reporting purposes.

Condensed financial information for the JPA's for June 30, 2022 was not available as of our report date.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of CalSTRS and classified employees are members of CalPERS.

For the fiscal year ended June 30, 2022, the District reported its proportionate share of the net pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 1,700,575	\$ 809,723	\$ 1,526,311	\$ 92,578
CalPERS	1,123,379	234,563	520,664	59,852
Total	\$ 2,823,954	\$ 1,044,286	\$ 2,046,975	\$ 152,430

California State Teachers' Retirement System (CalSTRS)

Plan Description

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

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2020, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

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

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and non-employer contributing entity to the STRP. The District contributes exclusively to the STRP Defined Benefit Program; thus disclosures are not included for the other plans.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Benefits Provided, continued

The STRP provisions and benefits in effect at June 30, 2022, are summarized as follows:

	STRP Defined Benefit Plan	
	On or before	On or after
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	16.92%	16.92%
Required state contribution rate	10.828%	10.828%

*The rate imposed on CalSTRS 2% at 62 members assuming no change in the normal cost of benefits.

Contributions

Required member, District, and State of California contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2022, are presented above, and the District's total contributions were \$345,640.

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

At June 30, 2022, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 1,700,575
State's proportionate share of the net pension liability associated with the District	855,681
Total	\$ 2,556,256

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

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

The net pension liability was measured as of June 30, 2021. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating college districts and the State, actuarially determined. The District's proportionate share for the measurement periods of June 30, 2021 and June 30, 2020, was 0.0037 percent and 0.0036 percent, respectively, resulting in a net increase in the proportionate share of 0.0001 percent

For the year ended June 30, 2022, the District recognized pension expense of \$92,578. In addition, the District recognized pension expense and revenue of (\$149,144) for support provided by the State. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ -	\$ 1,345,296
Differences between expected and actual experience	4,260	181,015
Changes in assumptions	240,873	-
Net changes in proportionate share of net pension liability	218,950	-
District contributions subsequent to the measurement date	345,640	-
Total	\$ 809,723	\$ 1,526,311

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to pensions will be recognized as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ (215,971)
2024	(184,588)
2025	(304,852)
2026	(355,074)
2027	16,242
Thereafter	(17,985)
	\$ (1,062,228)

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Experience study	July 1, 2015, through June 30, 2018
Actuarial cost method	Entry Age Normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience.

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

The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-term Expected Real Rate of Return*
Public Equity	42%	4.80%
Real Estate	15%	3.60%
Private Equity	13%	6.30%
Fixed Income	12%	1.30%
Risk Mitigating Strategies	10%	1.80%
Inflation Sensitive	6%	3.30%
Cash/Liquidity	2%	-0.40%
	100%	

*20-year geometric average

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2022**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

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

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
Plan's net pension liability	\$ 3,461,762	\$ 1,700,575	\$ 238,823

California Public Employees' Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) and the Safety Risk Pool under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plans regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2020, annual actuarial valuation reports, Schools Pool Actuarial Valuation, and the Risk Pool Actuarial Valuation Report, Safety. These report(s) and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Benefits Provided

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

The CalPERS provisions and benefits in effect at June 30, 2022, are summarized as follows:

	<u>School Employer Pool (CalPERS)</u>	
	On or before	On or after
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.000%	7.000%
Required employer contribution rate	22.910%	22.910%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2022, are presented above, and the total District contributions were \$162,984.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

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

As of June 30, 2022, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$1,123,379. The net pension liability was measured as of June 30, 2021. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating college districts, actuarially determined. The District's proportionate share for the measurement periods of June 30, 2021 and June 30, 2020, was 0.0055 percent and 0.0057 percent, respectively, resulting in a net decrease in the proportionate share of 0.0002 percent.

For the year ended June 30, 2022, the District recognized pension expense of \$59,852. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual earnings on plan investments	\$ -	\$ 431,120
Differences between expected and actual experience	33,536	2,649
Changes in assumptions	-	-
Net changes in proportionate share of net pension liability	38,043	86,895
District contributions subsequent to the measurement date	162,984	-
Total	<u>\$ 234,563</u>	<u>\$ 520,664</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to pensions will be recognized as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ (133,006)
2024	(84,789)
2025	(103,785)
2026	(127,505)
	<u>\$ (449,085)</u>

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Experience study	July 1, 1997, through June 30, 2015
Actuarial cost method	Entry Age Normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

Mortality assumptions are based on mortality rates resulting from the most recent CalPERS experience study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include five years of projected ongoing mortality improvement using Scale AA published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations, as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund.

The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 8 – EMPLOYEE RETIREMENT SYSTEMS, continued

Actuarial Methods and Assumptions

The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class*	Assumed Asset Allocation	Real Return Years 1 - 10**	Real Return Years 11+***
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Assets	13%	3.75%	4.93%
Liquidity	1%	0.00%	-0.92%
	100%		

*In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

**An expected inflation of 2.0% used for this period

***An expected inflation of 2.92% used for this period

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

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

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
Plan's net pension liability	\$ 1,894,174	\$ 1,123,379	\$ 483,453

On-Behalf Payments

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$240,333 to CalSTRS.

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS

For the fiscal year ended June 30, 2022, the District reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability (Asset)	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense (Benefit)
District Plan	\$ 207,903	\$ -	\$ -	(386,482)

Plan Description

The District's defined benefit OPEB plan (the Plan), provides OPEB for all permanent fulltime employees of the District. The Plan is a single employer defined benefit OPEB plan administered by the District. Authority to establish and amend the benefit terms and financing requirements lies with the District's board of directors. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided

Confidential and Classified Employees with a minimum of 25 years of experience 5 years with the District and County, who have reached the age of 55, may elect to take advantage of their choice of one of the following offers:

- A. 1 year of retiree benefits (at the Tiered Rate) for medical, dental, and vision plans for the retiree, spouse and family, or
- B. \$13,840 for the term of 1 year.

Certificated employees with a minimum of 25 years of experience 5 years with the District/County, who have reached the age of 55, may elect to take advantage of their choice of one of the following offers:

- A. 3 years of retiree benefits (at the Tiered Rate) for medical, dental, and vision plans for the retiree, spouse and family, capped at the employer dollar contribution in the year of the unit members final year of service, or;
- B. A lump sum dollar amount per year for 3 years set up at the dollar contribution per paragraph "a" above made by the employer in the year of the unit members final year of service.

All contracts with District employees will be renegotiated periodically in the future, thus costs and benefits are subject to change. Benefits and contribution requirements for the Other Post-Employment Benefits (OPEB) plan are established by various labor agreements.

For the District, OPEB benefits are administered by District personnel. No separate financial statements are issued.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2022**

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS, continued

Employees Covered by Benefit Terms

At June 30, 2021, the measurement date, the following retirees were covered by the benefit terms:

	Number of Participants
Inactive Employees Receiving Benefits	1
Active Employees	10
	<u>11</u>

Total OPEB Liability

The District's total OPEB liability of \$207,903 was measured as of June 30, 2021 and was determined by an actuarial valuation as of June 30, 2020.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Fiscal year	July 1st to June 30th
Actuarial cost methods	Entry age normal cost method
Inflation rate	3.00%
Discount rate	1.92%
Payroll increase	3.00%
Healthcare cost trend rate	6.00% decreasing to 5.20% for years 2024 and after

Discount Rate

The discount rate of 1.92% based on a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Mortality Rates

The Mortality rates used in the June 30, 2020 actuarial valuation were based on the following: CalSTRS experience analysis for 2015 through 2018 and CalSTRS experience analysis from 2000-2019.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS, continued

Changes in Total OPEB Liability

	Increase/(Decrease)		
	Total OPEB Liability	Total Fiduciary Net Position	Net OPEB Liability (Asset)
	(a)	(b)	(a) - (b)
Balance July 1, 2020	\$ 594,385	\$ -	\$ 594,385
Changes for the year:			
Service cost	11,493	-	11,493
Interest	5,466	-	5,466
Employer contributions	-	58,018	(58,018)
Changes of assumptions	40,204	-	40,204
Difference between expected and ac	(385,627)	-	(385,627)
Expected benefit payments	(58,018)	(58,018)	-
Net change	(386,482)	-	(386,482)
Balance June 30, 2021	\$ 207,903	\$ -	\$ 207,903

There were no changes in benefit terms or assumptions and other inputs for the fiscal year ended June 30, 2022.

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

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.92%) or 1-percentage-point-higher (2.92%) than the current discount rate:

	Discount Rate 1% Lower (0.92%)	Current Discount Rate (1.92%)	Discount Rate 1% Higher (2.92%)
Net OPEB liability	\$ 224,740	\$ 207,903	\$ 191,998

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

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point-lower (5.00% per year) or 1-percentage-point higher (7.00% per year) than the current healthcare cost trend rates:

	Trend Rate 1% Lower (5.00% decreasing to 4.20%)	Current Trend Rate (6.00% decreasing to 5.20%)	Trend Rate 1% Higher (7.00% decreasing to 6.20%)
Net OPEB liability	\$ 180,285	\$ 207,903	\$ 240,544

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS, continued

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

For the year ended June 30, 2022 the District recognized OPEB expense of (\$386,482). At June 30, 2022 the District did not report any deferred outflows of resources or deferred inflows of resources relating to OPEB.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

Litigation

The District is not involved in litigation.

State and Federal Allowances, Awards, and Grants

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

NOTE 11 – SUBSEQUENT EVENTS

Sierra-Plumas Joint Unified School District has evaluated subsequent events for the period from June 30, 2022 through December 15, 2022, the date the financial statements were available to be issued. Management did not identify any transactions that require disclosure or that would have an impact on the financial statements

REQUIRED SUPPLEMENTARY INFORMATION

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
REVENUES				
LCFF sources	\$ 5,893,411	\$ 5,893,411	\$ 6,515,755	\$ 622,344
Federal sources	503,314	503,314	651,202	147,888
Other state sources	901,338	901,338	849,329	(52,009)
Other local sources	261,000	261,000	182,674	(78,326)
Total Revenues	7,559,063	7,559,063	8,198,960	639,897
EXPENDITURES				
Certificated salaries	2,081,526	2,081,526	2,160,865	79,339
Classified salaries	912,095	912,095	796,917	(115,178)
Employee benefits	1,664,205	1,664,205	1,628,729	(35,476)
Books and supplies	501,153	501,153	396,366	(104,787)
Services and other operating expenditures	1,294,722	1,294,722	1,441,129	146,407
Capital outlay	282,500	282,500	87,056	(195,444)
Other outgo				
Excluding transfers of indirect costs	104,450	104,450	71,977	(32,473)
Total Expenditures	6,840,651	6,840,651	6,583,039	(257,612)
Excess (Deficiency) of Revenues Over Expenditures	718,412	718,412	1,615,921	382,285
Other Financing Sources (Uses):				
Other sources	-	-	41,400	41,400
Transfers out	(83,625)	(83,625)	(73,435)	10,190
Net Financing Sources (Uses)	(83,625)	(83,625)	(32,035)	51,590
NET CHANGE IN FUND BALANCE	634,787	634,787	1,583,886	949,099
Fund Balance - Beginning	3,774,343	3,774,343	3,774,343	-
Fund Balance - Ending	\$ 4,409,130	\$ 4,409,130	\$ 5,358,229	\$ 949,099

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2022**

	2021	2021	2020	2019	2018
Total OPEB liability					
Service cost	\$ 11,493	\$ 22,064	\$ 21,370	\$ 20,697	\$ 23,744
Interest	5,466	22,467	22,154	22,940	18,891
Changes of assumptions	40,204	-	-	-	143,248
Benefit payments	(58,018)	(33,337)	(38,308)	(69,360)	(62,657)
Other	-	-	-	(15,495)	-
Net change in total OPEB liability	(386,482)	11,194	5,216	(41,218)	123,226
Total OPEB liability, beginning of year	594,385	583,191	577,975	619,193	495,967
Total OPEB liability, end of year (a)	\$ 207,903	\$ 594,385	\$ 583,191	\$ 577,975	\$ 619,193
Plan fiduciary net position					
Employer contributions	\$ 58,018	\$ 33,337	\$ 38,308	\$ 69,360	\$ 62,657
Expected benefit payments	(58,018)	(33,337)	(38,308)	(69,360)	(62,657)
Change in plan fiduciary net position	-	-	-	-	-
Fiduciary trust net position, beginning of year	-	-	-	-	-
Fiduciary trust net position, end of year (b)	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability, ending (a) - (b)	\$ 207,903	\$ 594,385	\$ 583,191	\$ 577,975	\$ 619,193
Covered payroll	\$ 669,140	\$ 3,828,328	\$ 3,707,824	\$ 3,591,113	\$ 2,519,555
Plan fiduciary net position as a percentage of the total OPEB liability	0%	0%	0%	0%	0%
Net OPEB liability as a percentage of covered payroll	31%	16%	16%	16%	25%

Note: In the future, as data becomes available, ten years of information will be presented.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS – OPEB
FOR THE YEAR ENDED JUNE 30, 2022**

	2022	2021	2020	2019	2018
Actuarially determined contribution	\$ 11,220	\$ 33,337	\$ 33,337	\$ 38,308	\$ 39,123
Contributions in relations to the actuarially determined contribution	67,626	47,192	16,277	69,360	62,657
Contribution deficiency (excess)	\$ (56,406)	\$ (13,855)	\$ 17,060	\$ 13,040	\$ (23,534)
Covered-employee payroll	\$ 669,140	\$ 3,828,328	\$ 3,707,824	\$ 3,591,113	\$ 2,519,555
Contribution as a percentage of covered-employee payroll	10.11%	1.23%	0.44%	1.93%	2.49%

Note: In the future, as data becomes available, ten years of information will be presented.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2022**

	Reporting Fiscal Year (Measurement Date)			
	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)
CalSTRS				
District's proportion of the net pension liability	0.0037%	0.0036%	0.0034%	0.0033%
District's proportionate share of the net pension liability	\$ 1,700,575	\$ 3,520,199	\$ 3,027,678	\$ 3,072,827
State's proportionate share of the net pension liability associated with the District	855,681	1,814,649	1,651,814	1,759,421
Total	\$ 2,556,256	\$ 5,334,848	\$ 4,679,492	\$ 4,832,248
District's covered - employee payroll	\$ 2,100,533	\$ 2,000,567	\$ 1,869,889	\$ 1,812,686
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	81%	176%	162%	170%
Plan fiduciary net position as a percentage of the total pension liability	87%	72%	73%	71%
	Reporting Fiscal Year (Measurement Date)			
	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)
CalPERS				
District's proportion of the net pension liability	0.0055%	0.0057%	0.0055%	0.0053%
District's proportionate share of the net pension liability	\$ 1,123,379	\$ 1,737,849	\$ 1,605,166	\$ 1,425,093
District's covered - employee payroll	\$ 800,222	\$ 807,190	\$ 768,846	\$ 706,869
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	140%	215%	209%	202%
Plan fiduciary net position as a percentage of the total pension liability	81%	70%	70%	71%

Note: In the future, as data becomes available, ten years of information will be presented.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2022**

	Reporting Fiscal Year (Measurement Date)			
	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
CalSTRS				
District's proportion of the net pension liability	0.0039%	0.0036%	0.0036%	0.0036%
District's proportionate share of the net pension liability	\$ 2,861,337	\$ 2,817,073	\$ 2,408,453	\$ 2,089,229
State's proportionate share of the net pension liability associated with the District	1,699,058	1,698,505	1,481,126	1,284,813
Total	<u>\$ 14,002,529</u>	<u>\$ 11,508,381</u>	<u>\$ 8,343,921</u>	<u>\$ 7,641,033</u>
District's covered - employee payroll	\$ 1,812,686	\$ 1,635,859	\$ 1,730,124	\$ 1,644,788
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	158%	172%	139%	127%
Plan fiduciary net position as a percentage of the total pension liability	69%	70%	77%	77%
	Reporting Fiscal Year (Measurement Date)			
	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
CalPERS				
District's proportion of the net pension liability	0.0060%	0.0062%	0.0061%	0.0063%
District's proportionate share of the net pension liability	\$ 1,442,384	\$ 1,251,552	\$ 901,198	\$ 715,203
District's covered - employee payroll	\$ 706,869	\$ 734,972	\$ 838,148	\$ 679,911
District's proportionate Share of the net pension liability as percentage of covered-employee payroll	204%	170%	108%	105%
Plan fiduciary net position as a percentage of the total pension liability	72%	74%	79%	84%

Note: In the future, as data becomes available, ten years of information will be presented.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS – PENSIONS
FOR THE YEAR ENDED JUNE 30, 2022**

CalSTRS	Reporting Fiscal Year			
	2022	2021	2020	2019
Statutorily required contribution	\$ 345,640	\$ 339,236	\$ 342,097	\$ 304,418
District's contributions in relation to the statutorily required contribution	345,640	339,236	342,097	304,418
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 2,042,790	\$ 2,100,533	\$ 2,000,567	\$ 1,869,889
District's contributions as a percentage of covered-employee payroll	16.92%	16.15%	17.10%	16.28%

CalPERS	Reporting Fiscal Year			
	2022	2021	2020	2019
Statutorily required contribution	\$ 162,984	\$ 165,646	\$ 159,186	\$ 138,869
District's contributions in relation to the statutorily required contribution	162,984	165,646	159,186	138,869
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 711,410	\$ 800,222	\$ 807,190	\$ 768,846
District's contributions as a percentage of covered-employee payroll	22.91%	20.70%	19.72%	18.06%

Note: In the future, as data becomes available, ten years of information will be presented.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS – PENSIONS
FOR THE YEAR ENDED JUNE 30, 2022**

CalSTRS	Reporting Fiscal Year			
	2018	2017	2016	2015
Statutorily required contribution	\$ 261,570	\$ 184,031	\$ 238,081	\$ 132,605
District's contributions in relation to the statutorily required contribution	261,570	184,031	238,081	132,605
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 1,812,686	\$ 1,635,856	\$ 1,730,124	\$ 1,644,788
District's contributions as a percentage of covered-employee payroll	14.43%	11.25%	13.76%	8.06%
CalPERS	Reporting Fiscal Year			
	2018	2017	2016	2015
Statutorily required contribution	\$ 113,552	\$ 83,351	\$ 80,032	\$ 75,170
District's contributions in relation to the statutorily required contribution	113,552	83,351	80,032	75,170
District's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 706,869	\$ 734,972	\$ 838,148	\$ 679,911
District's contributions as a percentage of covered-employee payroll	16.06%	11.61%	9.55%	11.06%

Note: In the future, as data becomes available, ten years of information will be presented.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedules

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

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

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

Schedule of Changes in the Net OPEB Liability and Related Ratios

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

Change in Benefit Terms - There were no changes in benefit terms since the previous valuation for other postemployment benefits.

Change of Assumptions - The discount rate as of the June 30, 2021 measurement date was 3.89%, while the discount rate as of the June 30, 2022 measurement date was 1.92%.

Schedule of Contributions – OPEB

A 10-year schedule presenting for each year the information indicated in subparagraphs (1)–(6), if an actuarially determined contribution is calculated for employers or non-employer contributing entities. The schedule should identify whether the information relates to the employers, non-employer contributing entities, or both.

An actuarially determined contribution was not calculated, therefore the Schedule of OPEB Contributions is not applicable and not presented.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 – PURPOSE OF SCHEDULES, contributions

Schedule of the Proportionate Share of the Net Pension Liability

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District’s proportion (percentage) of the collective net pension liability, the District’s proportionate share (amount) of the collective net pension liability, the District’s covered-employee payroll, and the pension plan’s fiduciary net position as a percentage of the total pension liability.

Changes in Benefit Terms - There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

Changes of Assumptions - There were no changes of assumptions since the previous valuations for both CalSTRS and CalPERS.

Schedule of Contributions – Pensions

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District’s statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District’s covered-employee payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District’s covered-employee payroll.

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2022, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code as follows:

	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund			
Certificated salaries	\$ 2,081,526	\$ 2,160,865	\$ 79,339
Services and other operating expenditures	\$ 1,294,722	\$ 1,441,129	\$ 146,407

SUPPLEMENTARY INFORMATION

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 JUNE 30, 2022**

The Sierra-Plumas Joint Unified School District was established in 1951 and comprises an area of approximately 1,600 square miles located in Plumas and Sierra Counties. There were no changes in the boundaries of the District during the current year. The District is currently operating two elementary schools, one middle school, two high schools, and one continuation high school.

GOVERNING BOARD		
Name	Office	Term Expires
Nicole Stannard	President	December 2024
Tom Mooers	Vice President	December 2022
Christina Potter	Clerk	December 2024
Patricia Hall	Member	December 2024
Vacant	President	N/A

ADMINISTRATION

James T. Berardi
Superintendent

Nona Griesert
Director of Business Services/CBO

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AVERAGE DAILY ATTENDANCE
 FOR THE YEAR ENDED JUNE 30, 2022**

	Second Period Report	Annual Report
	Certification No. (FD555038)	Certification No. (52,291,492)
Regular ADA		
Transitional Kindergarten through third	108.48	109.46
Fourth through Sixth	74.87	75.49
Seventh and Eighth	61.70	61.61
Ninth through twelfth	102.90	103.08
Total Regular ADA	347.95	349.64
ADA Totals	347.95	349.64

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2022**

Grade Level	Minutes Requirement	2021-22	Number of Days		Status
		Actual Minutes	Traditional Calendar	Multitrack Calendar	
Kindergarten	36,000	36,270	180	N/A	Complied
Grade 1	50,400	54,330	180	N/A	Complied
Grade 2	50,400	54,355	180	N/A	Complied
Grade 3	50,400	54,355	180	N/A	Complied
Grade 4	54,000	56,450	180	N/A	Complied
Grade 5	54,000	56,480	180	N/A	Complied
Grade 6	54,000	56,480	180	N/A	Complied
Grade 7	54,000	65,530	180	N/A	Complied
Grade 8	54,000	65,530	180	N/A	Complied
Grade 9	64,800	65,530	180	N/A	Complied
Grade 10	64,800	65,530	180	N/A	Complied
Grade 11	64,800	65,530	180	N/A	Complied
Grade 12	64,800	65,530	180	N/A	Complied

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

	General Fund*	Special Reserve for Capital Outlay Projects Fund
June 30, 2022, annual financial and budget report fund balance	\$ 5,358,229	\$ 113,094
Adjustments and reclassifications:		
Increase (decrease) in total fund balance		
Fund balance transfer (GASB 54)	113,094	(113,094)
June 30, 2022, audited financial statement fund balance	<u>\$ 5,471,323</u>	<u>\$ -</u>

*This audit reclassification is made for financial statement presentation purposes only, pursuant to GASB Statement 54 which, when applied, does not recognize these funds as special revenue fund types. Therefore, the fund balances are consolidated with the General Fund. However, the District is permitted under current state law to account for these funds as a special revenue fund type for interim reporting and budgeting purposes.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

	2023 (Budget)	2022	2021	2020
General Fund - Budgetary Basis**				
Revenues and Other Financing Sources	\$ 7,455,178	8,198,960	6,718,923	7,017,648
Expenditures and Other Financing Uses	7,239,321	6,656,474	6,337,317	7,217,652
Net Change in Fund Balance	215,857	1,542,486	381,606	(200,004)
Ending Fund Balance	\$ 5,574,086	\$ 5,358,229	\$ 3,774,343	\$ 3,392,737
Available Reserves*	\$ 4,606,323	\$ 4,388,768	\$ 2,737,356	\$ 2,563,051
Available Reserves as a Percentage of Outgo	63.6%	65.9%	43.2%	35.5%
Long-term Debt	\$ 3,049,432	\$ 3,049,432	\$ 5,875,729	\$ 5,234,854
Average Daily Attendance at P-2	396	348	409	409

* Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainty contained within the General Fund.

**This schedule reflects General Fund budgetary fund basis, which excludes the Special Reserve for Capital Outlay Projects Fund.

The General Fund balance has increased by \$1,965,492 over the past two years. The fiscal year 2022-23 budget projects a budget increase of \$215,857. For a district this size, the State recommends available reserves of at least three percent of total General Fund expenditures, transfers out, and other uses (total outgo).

Total long-term obligations have decreased by \$2,185,422 over the past two years.

Average daily attendance has decreased by 61 over the past two years. An increase of 48 ADA is anticipated during fiscal year 2022-23.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2022**

Charter School	Included in Audit Report
None	N/A

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
NOTE TO THE SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 – PURPOSES OF SCHEDULES

Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

Schedule of Average Daily Attendance

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

Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206. The District neither met nor exceeded its targeted funding.

Districts must maintain their instructional minutes at the 1986-87 requirement as required by *Education Code* Section 46201.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

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

Schedule of Financial Trends and Analysis

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

Schedule of Charter Schools

This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

OTHER INDEPENDENT AUDITORS' REPORTS



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

Board of Trustees
Sierra-Plumas Joint Unified School District
Loyalton, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sierra-Plumas Joint Unified School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Sierra-Plumas Joint Unified School District's basic financial statements, and have issued our report thereon dated February 28, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Sierra-Plumas Joint Unified School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sierra-Plumas Joint Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Sierra-Plumas Joint Unified School District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



San Diego, California
February 28, 2023



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Trustees
Sierra-Plumas Joint Unified School District
Loyalton, California

Report on State Compliance

Opinion on State Compliance

We have audited Sierra-Plumas Joint Unified School District's compliance with the types of compliance requirements described in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, section 19810, that could have a direct and material effect on each of Sierra-Plumas Joint Unified School District's state programs for the fiscal year ended June 30, 2022, as identified below.

In our opinion, Sierra-Plumas Joint Unified School District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the table below for the year ended June 30, 2022.

Basis for Opinion on Each Applicable State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, Section 19810 (the Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditors’ Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on The District’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Audit Guide will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District’s compliance with the requirements of each applicable state program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding The District’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District’s internal control over state compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine the District’s compliance with the state laws and regulations applicable to the following programs.

PROGRAM NAME	PROCEDURES PERFORMED
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
Continuation Education	Not applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes

PROGRAM NAME	PROCEDURES PERFORMED
Early Retirement Incentive	Not applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not applicable
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
In-person Instruction Grant	Yes
Charter Schools:	
Attendance	Not applicable
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes - Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

Areas marked as not applicable were not operated by the District

Report on Internal Control over Compliance

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

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

CWDL, Certified Public Accountants

San Diego, California
February 28, 2023

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2022**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

STATE AWARDS

Internal control over state programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>No</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

FIVE DIGIT CODE	AB3627 FINDING TYPES
20000	Inventory of Equipment
30000	Internal Control
60000	Miscellaneous

There were no financial statement findings in 2021-22.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
STATE AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

FIVE DIGIT CODE	AB3627 FINDING TYPES
10000	Attendance
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship: Related and Supplemental Instruction
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Missassignments
72000	School Accountability Report Card

There were no State award findings or questioned costs identified in 2021-22.

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

There were no findings or questioned costs identified in 2020-21.



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

February 22, 2023

James Berardi, Superintendent
Sierra County Office of Education
Sierra-Plumas Unified School District
P.O. Box 955
Loyalton, CA 96118

Dear Superintendent Berardi:

Subject: 2022–23 First Interim Reports

Pursuant to California *Education Code* sections 1240(l) and 42131(f), we have reviewed your county office of education and school district's First Interim Reports and the accompanying positive certifications of financial solvency to determine whether they comply with the Criteria and Standards for fiscal stability adopted by the State Board of Education, allow your offices to meet their financial obligations during the fiscal year, and are consistent with a financial plan that will enable your offices to satisfy their multiyear financial commitments. We concur with your assessment that, based on current projections, your county office and school district will be able to meet their financial obligations for the current and subsequent two fiscal years and that positive certifications are appropriate.

We appreciate the submission of your First Interim Reports and await your Second Interim Reports, which must be submitted to our office no later than March 17, 2023. If you have any questions or concerns, please contact our office by phone at 916-322-1770 or email at SACINFO@cde.ca.gov.

Sincerely,

/s/

John Miles, Administrator
Fiscal Oversight and Support Office

JM:rs
2022-0203a-46

cc: Nona Griesert, Business Manager,

Balances through February						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund						
1100	Teachers Salaries	374,473.00	453,973.00	121,618.76	204,217.96	128,136.28
1115	Certificated Extra Duty	1,000.00	1,000.00		789.52	210.48
1120	Certificated Substitutes	10,416.00	10,416.00		2,960.00	7,456.00
1200	Certificated Pupil Support Ser	37,716.00	38,716.00	11,405.36	24,460.29	2,850.35
1300	Certificated Supervisor Admini	216,098.00	220,098.00	70,865.84	141,731.68	7,500.48
1310	Teacher in Charge	10,000.00	10,000.00			10,000.00
	Total for Object 1000	649,703.00	734,203.00	203,889.96	374,159.45	156,153.59
2100	Instructional Aides' Salaries	168,282.00	185,032.00	66,723.89	86,663.32	31,644.79
2115	Classified Extra Duty	1,000.00	1,000.00		264.47	735.53
2120	Classified Substitutes	7,500.00	7,500.00		1,771.51	5,728.49
2200	Classified Support Salaries	86,325.00	97,725.00	22,099.99	32,409.17	43,215.84
2215	Classified Support Extra Duty	1,000.00	1,000.00			1,000.00
2220	Classified Substitute Salaries	4,000.00	4,000.00			4,000.00
2300	Classified Supervisors' Admini	170,982.00	170,982.00	48,708.40	97,170.00	25,103.60
2400	Clerical Technical Office Staf	218,422.00	236,922.00	75,968.44	147,410.44	13,543.12
2900	Other Classified Salaries	20,520.00	20,520.00		2,001.75	18,518.25
	Total for Object 2000	678,031.00	724,681.00	213,500.72	367,690.66	143,489.62
3101	STRS Certificated Positions	189,095.00	205,235.00	38,943.00	68,619.87	97,672.13
3102	STRS Classified Positions	1,719.00	1,719.00		191.00	1,528.00
3201	PERS Certificated Positions				35.52	35.52-
3202	PERS Classified Positions	163,936.00	175,772.00	49,614.97	92,327.45	33,829.58
3301	OASDI Certificated Positions	4,081.00	4,081.00		60.76	4,020.24
3302	OASDI Classified Positions	41,647.00	44,540.00	13,004.71	22,607.12	8,928.17
3311	Medicare Certificated Position	9,371.00	10,598.00	2,850.28	5,477.53	2,270.19
3312	Medicare Classified Positions	9,742.00	10,420.00	3,041.36	5,301.63	2,077.01
3401	Health & Welfare Benefits Cert	103,992.00	121,528.00	40,998.60	66,920.03	13,609.37
3402	Health & Welfare Benefits Clas	111,030.00	155,412.00	58,927.40	92,426.72	4,057.88
3501	SUI Certificated	3,327.00	3,750.00	1,019.44	1,988.49	742.07
3502	SUI Classified	3,392.00	3,626.00	1,067.55	1,853.99	704.46
3601	Workers' Compensation Certific	23,090.00	26,548.00	7,935.00	15,249.00	3,364.00
3602	Workers' Compensation Classifi	24,012.00	25,896.00	8,466.84	14,759.03	2,670.13
3901	Golden Handshake	15,689.00	15,689.00		15,688.50	.50
	Total for Object 3000	704,123.00	804,814.00	225,869.15	403,506.64	175,438.21
4100	Approved Textbooks Core Curric	1,300.00	6,081.00			6,081.00
4300	Materials and Supplies	44,714.00	61,625.00	5,643.95	31,351.14	24,629.91

Balances through February						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - Gen Fund (continued)						
4320	Custodial Grounds Supplies	1,250.00	1,478.00			1,478.00
4330	Office Supplies	1,750.00	1,750.00	69.99	403.04	1,276.97
4350	Vehicle Upkeep	3,500.00	3,500.00	1,163.80	253.35	2,082.85
4399	Mat & Sup Undesignated Bal	8,433.00	9,742.00			9,742.00
4400	Noncapitalized Equipment	9,714.00	10,714.00		1,752.42	8,961.58
	Total for Object 4000	70,661.00	94,890.00	6,877.74	33,759.95	54,252.31
5100	Subagreements for Services	40,000.00	40,000.00			40,000.00
5200	Travel and Conference	15,948.00	35,087.00	4,078.32	15,895.63	15,113.05
5300	Dues and Membership	19,847.00	32,847.00	642.44	27,076.15	5,128.41
5400	Insurance	15,000.00	25,000.00		24,457.60	542.40
5500	Operation Housekeeping Service	14,500.00	14,500.00	1,596.86	6,133.70	6,769.44
5600	Rentals, Leases, Repairs, Nonc	3,000.00	3,000.00	168.18	618.22	2,213.60
5801	Legal Services	18,500.00	25,415.00	2,492.50	2,507.50	20,415.00
5805	Personnel Expense	1,000.00	1,000.00	102.00	98.00	800.00
5808	Other Services & Fees	1,500.00	1,500.00	915.28	584.72	.00
5810	Contracted Services	462,653.00	695,097.00	165,294.56	249,125.83	280,676.61
5899	SPJUSD to Reimburse			1,147.42	2,814.34	3,961.76-
5900	Communications	12,500.00	17,000.00	5,406.14	7,529.30	4,064.56
	Total for Object 5000	604,448.00	890,446.00	181,843.70	336,840.99	371,761.31
6200	Building and Improvement of Bu		77,935.00			77,935.00
6400	Equipment	20,000.00	20,000.00			20,000.00
6500	Equipment Replacement	25,855.00	25,855.00			25,855.00
	Total for Object 6000	45,855.00	123,790.00	.00	.00	123,790.00
7110	County Tuition Inter Dist Agre	25,000.00	25,000.00			25,000.00
7141	Tuition, excess cost etc betwe	24,428.00	24,428.00			24,428.00
7310	Direct Support/Indirect Costs					.00
	Total for Object 7000	49,428.00	49,428.00	.00	.00	49,428.00
	Total for Fund 01 and Expense accounts	2,802,249.00	3,422,252.00	831,981.27	1,515,957.69	1,074,313.04
Fund 11 - ADULT ED						
1100	Teachers Salaries	4,500.00	88,802.00		20,324.43	68,477.57
1300	Certificated Supervisor Admini	110,566.00	110,566.00	36,855.36	73,710.72	.08-
	Total for Object 1000	115,066.00	199,368.00	36,855.36	94,035.15	68,477.49
2100	Instructional Aides' Salaries	2,000.00	20,000.00			20,000.00
2200	Classified Support Salaries	3,415.00				.00

Selection Filtered by User Permissions, (Org = 1, Online/Offline = N, Fiscal Year = 2023, Period = 8, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

ESCAPE ONLINE

Balances through February							Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance	
Fund 11 - ADULT ED (continued)							
2400	Clerical Technical Office Staf	27,394.00	31,947.00	11,762.81	20,617.98	433.79-	
	Total for Object 2000	32,809.00	51,947.00	11,762.81	20,617.98	19,566.21	
3101	STRS Certificated Positions	27,178.00	43,279.00	7,039.36	14,468.54	21,771.10	
3202	PERS Classified Positions	8,173.00	13,113.00	2,479.56	5,230.81	5,402.63	
3301	OASDI Certificated Positions				1,133.59	1,133.59-	
3302	OASDI Classified Positions	2,035.00	3,221.00	668.14	1,180.40	1,372.46	
3311	Medicare Certificated Position	1,668.00	2,891.00	528.60	1,351.90	1,010.50	
3312	Medicare Classified Positions	475.00	753.00	156.25	276.05	320.70	
3401	Health & Welfare Benefits Cert	13,019.00	13,019.00	4,339.60	8,679.20	.20	
3402	Health & Welfare Benefits Clas	17,536.00	17,536.00	5,845.52	8,768.28	2,922.20	
3501	SUI Certificated	576.00	997.00	184.28	470.18	342.54	
3502	SUI Classified	164.00	260.00	58.82	103.09	98.09	
3601	Workers' Compensation Certific	4,111.00	7,536.00	1,471.56	3,763.57	2,300.87	
3602	Workers' Compensation Classifi	1,172.00	2,023.00	435.02	768.53	819.45	
	Total for Object 3000	76,107.00	104,628.00	23,206.71	46,194.14	35,227.15	
4100	Approved Textbooks Core Curric	3,000.00	10,000.00		8,416.41	1,583.59	
4300	Materials and Supplies	12,967.00	12,085.00	3,845.31	872.20	7,367.49	
4320	Custodial Grounds Supplies	1,000.00	2,500.00	53.71	1,222.18	1,224.11	
4330	Office Supplies	2,500.00	2,000.00	295.43	370.17	1,334.40	
4350	Vehicle Upkeep	2,000.00	2,000.00		1,222.33	777.67	
4400	Noncapitalized Equipment	5,000.00	22,556.00	10,386.33	4,844.11	7,325.56	
	Total for Object 4000	26,467.00	51,141.00	14,580.78	16,947.40	19,612.82	
5200	Travel and Conference	6,500.00	6,500.00	783.07	200.97	5,515.96	
5203	MILEAGE	1,000.00	1,000.00			1,000.00	
5300	Dues and Membership	1,500.00	1,500.00		1,130.00	370.00	
5500	Operation Housekeeping Service	4,200.00	5,000.00	2,516.09	4,973.57	2,489.66-	
5600	Rentals, Leases, Repairs, Nonc	2,600.00	2,679.00	1,119.21	973.80	585.99	
5801	Legal Services	1,000.00	1,000.00			1,000.00	
5805	Personnel Expense	100.00	100.00	51.00	49.00	.00	
5808	Other Services & Fees	1,000.00	1,000.00			1,000.00	
5810	Contracted Services	21,500.00	15,497.00		21,321.93	5,824.93-	
5900	Communications	1,600.00	2,000.00	164.53	1,636.01	199.46	
	Total for Object 5000	41,000.00	36,276.00	4,633.90	30,285.28	1,356.82	
6200	Building and Improvement of Bu	34,054.00	212,087.00	103,207.59	83,934.92	24,944.49	
6400	Equipment	5,000.00				.00	

Balances through February						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 11 - ADULT ED (continued)						
	Total for Object 6000	39,054.00	212,087.00	103,207.59	83,934.92	24,944.49
7619	Other Authorized Interfund Tra	6,722.00	6,615.00			6,615.00
	Total for Fund 11 and Expense accounts	337,225.00	662,062.00	194,247.15	292,014.87	175,799.98
Fund 16 - FOREST RES						
7211	Transfers of Pass-through Rev	262,000.00	262,000.00			262,000.00
7619	Other Authorized Interfund Tra	46,000.00	46,000.00			46,000.00
	Total for Fund 16, Expense accounts and Object 7000	308,000.00	308,000.00	.00	.00	308,000.00
	Total for Org 001 - Sierra County Office of Education	3,447,474.00	4,392,314.00	1,026,228.42	1,807,972.56	1,558,113.02

Balances through February						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	2,121,520.00	2,587,123.00	792,803.14	1,216,221.47	578,098.39
1115	Extra Duty Hourly	2,000.00	73,217.00		6,961.26	66,255.74
1120	Certificated Substitutes	37,000.00	40,277.00		34,720.00	5,557.00
1300	Certificated Superv/Admin Sala	246,305.00	286,305.00	82,101.40	164,202.80	40,000.80
1310	Teacher In Charge/Head Teacher	14,000.00	14,000.00	4,000.00	6,000.00	4,000.00
	Total for Object 1000	2,420,825.00	3,000,922.00	878,904.54	1,428,105.53	693,911.93
2100	Instructional Aides Salaries	260,790.00	260,966.00	105,466.98	138,301.72	17,197.30
2115	Inst. Aide Extra Duty	1,000.00	28,000.00		1,724.81	26,275.19
2120	Instructional Aides Substitute	3,500.00	3,500.00		944.60	2,555.40
2200	Classified Support Salaries	409,531.00	391,363.00	125,486.55	233,292.35	32,584.10
2201	Bus Driver	62,442.00	62,755.00	19,812.32	29,796.74	13,145.94
2215	Classified Extra Duty	7,500.00	7,500.00		2,307.77	5,192.23
2220	Classified Support Substitute	25,000.00	25,000.00		18,268.66	6,731.34
2300	Classified Sup/Admin Salaries	2,700.00	77,700.00	1,017.10	1,305.00	75,377.90
2400	Clerical & Office Salaries	166,820.00	207,585.00	77,618.28	123,239.13	6,727.59
2420	Clerical & Office Sub Salaries	5,000.00	5,000.00		2,384.53	2,615.47
2900	Other Classified Salaries	4,513.00	4,513.00	1,627.50	1,581.00	1,304.50
	Total for Object 2000	948,796.00	1,073,882.00	331,028.73	553,146.31	189,706.96
3101	State Teachers Retirement Syst	658,067.00	755,389.00	162,752.35	250,553.61	342,083.04
3102	State Teachers Retirement Syst	9,567.00	9,567.00			9,567.00
3201	Public Employees Retirement Sy	1,000.00	1,000.00		111.63	888.37
3202	Public Employees Retirement Sy	239,492.00	265,420.00	64,127.53	116,049.89	85,242.58
3311	OASDI-Certificated Positions	1,878.00	2,748.00		1,083.60	1,664.40
3312	OASDI-Classified Positions	57,766.00	64,945.00	19,983.41	33,901.24	11,060.35
3321	Medicare-Certificated Position	33,649.00	41,683.00	11,891.54	19,690.34	10,101.12
3322	Medicare-Classified Positions	13,523.00	15,191.00	4,673.60	7,928.54	2,588.86
3401	Health & Welfare -Certificated	453,215.00	653,869.00	181,616.00	278,590.83	193,662.17
3402	Health & Welfare-Classified Po	159,027.00	221,427.00	79,189.48	132,929.94	9,307.58
3501	State Unemployment Insurance-C	12,371.00	15,092.00	4,394.48	7,650.52	3,047.00
3502	State Unemployment Insurance-	4,743.00	5,363.00	1,655.24	2,810.82	896.94
3601	Workers' Compensation Insuranc	74,912.00	102,887.00	29,856.66	48,710.74	24,319.60
3602	Workers' Compensation Insuranc	29,260.00	37,247.00	11,461.38	19,444.02	6,341.60
3901	Other Benefits, Certificated P	52,610.00	52,610.00	11,691.04	40,918.58	.38
	Total for Object 3000	1,801,080.00	2,244,438.00	583,292.71	960,374.30	700,770.99
4100	Textbooks	26,605.00	267,506.00		235,679.40	31,826.60

Balances through February						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
4300	Class Mat'l and Supplies	54,724.00	72,557.00	3,869.05	40,296.92	28,391.03
4301	Class Consumable Mat'l	6,000.00	6,000.00	903.82	4,303.60	792.58
4302	Class Paper/Toner	9,000.00	9,000.00	2,070.57	7,091.22	161.79-
4305	Other Student M&S	28,500.00	29,500.00	4,121.05	9,169.64	16,209.31
4320	Custodial Grounds Supplies	30,000.00	79,582.00	4,646.19	30,607.36	44,328.45
4330	Office Supplies	19,500.00	19,500.00	1,529.49	9,147.80	8,822.71
4350	Vehicle Maint. M&S	18,000.00	19,000.00	5,310.99	4,855.91	8,833.10
4351	Vehicle FUEL	20,500.00	20,500.00	3,184.49	16,778.19	537.32
4399	M&S Misc -undesignated	469.00	56,703.00			56,703.00
4400	Non-Capital Equipment (Up to \$	65,933.00	165,000.00	9,134.46	101,487.67	54,377.87
	Total for Object 4000	279,231.00	744,848.00	34,770.11	459,417.71	250,660.18
5100	Subagreement for Services	185,000.00	185,000.00	174,000.00		11,000.00
5200	Travel & Conferences	22,577.00	166,956.00	1,953.57	15,360.27	149,642.16
5300	Dues & Membership	10,000.00	10,128.00	729.00	8,332.00	1,067.00
5400	Insurance-Fire, liability, etc	160,000.00	210,000.00		207,851.59	2,148.41
5510	Power	153,000.00	153,000.00	79,346.57	73,616.12	37.31
5520	Garbage	7,000.00	7,000.00	2,578.36	4,288.96	132.68
5530	Water	60,000.00	60,000.00	26,797.62	33,202.38	.00
5540	Propane	132,000.00	132,000.00	37,745.33	95,428.37	1,173.70-
5590	Miscellaneous Utilities	15,000.00	15,000.00	6,272.64	8,727.36	.00
5600	Rentals, Leases & Repairs	83,500.00	83,500.00	54,287.69	16,748.11	12,464.20
5800	Services & Operating Expense		25,000.00	1,022.38	5,842.72	18,134.90
5810	Legal Expenses	20,000.00	113,698.00	2,809.50	7,667.20	103,221.30
5812	Board Election Expense	2,000.00	2,000.00		2,464.99	464.99-
5840	Audit Expense	14,523.00	14,523.00			14,523.00
5860	Solid Waste Tax	10,000.00	12,500.00		11,820.20	679.80
5890	Contracts/Servic	613,910.00	987,229.00	388,680.49	344,329.92	254,218.59
5899	SCOE Interagency Reimburse			12,878.71	11,428.84	24,307.55-
5900	Communications	3,500.00	28,500.00	4,022.91	22,347.47	2,129.62
5910	Telephone-Monthly Service	12,275.00	15,775.00	8,557.75	8,555.23	1,337.98-
	Total for Object 5000	1,504,285.00	2,221,809.00	801,682.52	878,011.73	542,114.75
6200	Building & Improvements		90,000.00	126,501.07	1,650.00	38,151.07-
6400	Equipment	25,000.00	40,000.00	9,021.87	27,111.09	3,867.04
6500	Equipment Replacement	55,000.00	80,000.00		10,567.22	69,432.78
	Total for Object 6000	80,000.00	210,000.00	135,522.94	39,328.31	35,148.75

Balances through February						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
7110	Out-of-State Tuition	104,450.00	104,450.00	104,450.00		.00
7310	Direct Support/Indirect Costs					.00
7616	Trans fr Gen Fund to Cafeteria	100,654.00	115,713.00			115,713.00
	Total for Object 7000	205,104.00	220,163.00	104,450.00	.00	115,713.00
	Total for Fund 01 and Expense accounts	7,239,321.00	9,716,062.00	2,869,651.55	4,318,383.89	2,528,026.56
Fund 13 - Cafeteria						
2200	Classified Support Salaries	92,270.00	103,918.00	38,604.07	58,141.99	7,171.94
2215	Classified Extra Duty	1,500.00	1,500.00		982.21	517.79
2220	Classified Support Substitute	1,500.00	1,500.00		730.24	769.76
	Total for Object 2000	95,270.00	106,918.00	38,604.07	59,854.44	8,459.49
3202	Public Employees Retirement Sy	22,055.00	23,954.00	7,462.96	13,681.28	2,809.76
3312	OASDI-Classified Positions	5,716.00	6,312.00	2,317.13	3,596.50	398.37
3322	Medicare-Classified Positions	1,337.00	1,476.00	541.90	841.08	93.02
3402	Health & Welfare-Classified Po	17,537.00	17,537.00	7,014.64	10,521.96	.40
3502	State Unemployment Insurance-	476.00	525.00	193.02	299.27	32.71
3602	Workers' Compensation Insuranc	2,893.00	3,621.00	1,328.98	2,062.76	229.26
	Total for Object 3000	50,014.00	53,425.00	18,858.63	31,002.85	3,563.52
4340	Food Service	7,500.00	7,500.00	4,296.83	2,726.71	476.46
4400	Non-Capital Equipment (Up to \$	4,900.00	4,900.00			4,900.00
4700	Food	55,000.00	69,341.00	14,660.70	45,137.87	9,542.43
	Total for Object 4000	67,400.00	81,741.00	18,957.53	47,864.58	14,918.89
5200	Travel & Conferences	500.00	500.00			500.00
5600	Rentals, Leases & Repairs	8,070.00	8,070.00	600.00	2,287.63	5,182.37
5800	Services & Operating Expense	400.00	400.00	300.00		100.00
5890	Contracts/Servic	500.00	500.00		406.00	94.00
	Total for Object 5000	9,470.00	9,470.00	900.00	2,693.63	5,876.37
	Total for Fund 13 and Expense accounts	222,154.00	251,554.00	77,320.23	141,415.50	32,818.27
Fund 40 - Dist Build						
6200	Building & Improvements		113,093.00	12,867.69	39,469.53	60,755.78
	Total for Fund 40, Expense accounts and Object 6000	.00	113,093.00	12,867.69	39,469.53	60,755.78
Fund 73 - Bechen						
5800	Services & Operating Expense	15,000.00	15,000.00		13,000.00	2,000.00

Balances through February						Fiscal Year 2022/23
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
	Total for Fund 73, Expense accounts and Object 5000	15,000.00	15,000.00	.00	13,000.00	2,000.00
	Total for Org 006 - Sierra-Plumas Joint Unified School District	<u>7,476,475.00</u>	<u>10,095,709.00</u>	<u>2,959,839.47</u>	<u>4,512,268.92</u>	<u>2,623,600.61</u>

ENROLLMENT BY SCHOOL MONTH - 2022-2023

****As of 02/17/2023**

	Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Jr High	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
Ending 2021-2022	27	184	8	63	14	93	7	included in site #	396
1st Day 2022-2023	25	192	8	60	12	101	5	included in site #	403

	Month	Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Jr High	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
September	1	25	191	8	62	12	100	6	included in site #	404
08/24/22-09/16/22										
October	2	25	191	8	63	12	100	6	included in site #	405
09/19/22-10/14/22										
November	3	25	191	8	62	11	100	6	included in site #	403
10/17/22-11/10/22										
December	4	25	191	8	62	11	99	7	included in site #	403
11/14/22-12/09/22										
January	5	23	191	8	61	11	98	8	included in site #	400
12/12/22-01/20/23										
February	6	23	193	9	61	11	97	9	included in site #	403
01/23/23-02/17/23										
March	7								included in site #	0
02/21/22-03/17/23										
April	8								included in site #	0
03/20/23-04/14/23										
May	9								included in site #	0
04/17/23-05/12/23										
June	10								included in site #	0
05/15/23-06/09/23										

2021-2022	SPJUSD	SCOE	Washoe
P1 ADA	348.74	0.42	15.10
P2 ADA	347.95	0.42	14.54
Annual	349.64	0.42	14.59

Long-Term ISP	
DES	0
LES	1
DHS	2
LHS	5

2019-2020	SPJUSD	SCOE	Washoe
P1 ADA	410.52	5.54	18.74
P2 ADA	409.30	5.07	15.36
Annual	409.30	5.07	15.36

**MINUTES for the Joint Meeting of the
Sierra County Board of Education
and the
Sierra-Plumas Joint Unified School District Governing Board**

February 14, 2023

5:00pm CLOSED Session

6:00pm Regular Session

Downieville: Downieville School, 130 School St, Downieville CA 95936

Zoom videoconferencing was also available for the public.

In accordance with AB 361, effective October 1, 2021, pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Sierra County Board of Education and the Sierra-Plumas Joint Unified School District Governing Board suspended the Brown Act teleconferencing posting requirements for any Board members choosing to participate via Zoom videoconferencing.

A. CALL TO ORDER

President KELLY CHAMPION called the meeting to order at 5:08pm.

B. ROLL CALL

PRESENT: *Patty Hall, Area 1
Annie Tipton, Vice President, Area 2
Christina Potter, Area 3
Kelly Champion, President, Area 4
Dorie Gayner, Clerk, Area 5*

ABSENT: *None*

C. APPROVAL OF AGENDA

*HALL/TIPTON
5/0*

D. Approval of utilizing AB 361 for meetings conducted through March 14, 2023

~This suspends the Brown Act teleconferencing posting requirements for any Board members that choose to participate via Zoom videoconferencing

~AB 361 expires January 01, 2024, OR upon the cessation of the current State of Emergency which may be ending February 28, 2023

~Zoom may be available for the public with or without utilizing AB 361

*TIPTON/HALL
5/0*

E. PUBLIC COMMENT FOR CLOSED SESSION

None

F. CLOSED SESSION

The Board of Trustees, Superintendent, James Berardi, and Director of Business Services, Nona Griesert, moved into Closed Session *at 5:12pm* to discuss the following item(s):

1. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator for the Board: James Berardi, Superintendent
Employee Organizations:

Unrepresented Employees: Superintendent
Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

G. RETURN TO OPEN SESSION and ADJOURN FOR BREAK at 6:04pm

H. 6:00PM – RECONVENE at 6:11pm

I. FLAG SALUTE

J. REPORT OUT FROM CLOSED SESSION

TIPTON: Discussion about negotiations again, getting new board members caught up more. Also discussed the Superintendent's contract ending in June. Intend to have a proposal for contract renewal ready at the next board meeting.

K. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

a. Budget Workshop held January 19th

BERARDI: Overview of budget for all board members conducted by Director of Business Services, GRIESERT.

b. Board Training – dates

BERARDI: Mike Walsh coming back for next training this Friday, February 17th. Starting Strategic Planning process beginning with the topic of Culture.

c. AB 2449 – Teleconferencing

BERARDI: Outlines requirements to hold meetings via teleconferencing for the public, plus special circumstances and requirements which would allow board members to participate via teleconferencing with limitations. AB 2449 went into effect on January 1, 2023, and expires on January 1, 2026.

d. Facilities

BERARDI: Lots of neglect over the years that needs to be addressed sooner rather than later districtwide. Doing walk-throughs at all the sites with the Facilities Committee and fine-tuning master list of priorities.

e. Grant Updates:

BERARDI: Grant money typically has very specific guidelines for how, where and when it can be spent.

1. Mental Health Students Services Act (MHSSA)

BERARDI: Working with Behavioral Health to build a Wellness Center in Loyalton and build ongoing access to mental health services for students. Hoping to increase capacity for counseling services.

2. Student Behavioral Health Incentive Program (SBHIP)

BERARDI: Addresses Behavioral Health issues and barriers to access to Medical students through targeted interventions. Working to increase access to preventative early intervention and Behavioral Health services.

3. North-State Together

BERARDI: Formed a group called Sierra Strong to handle this grant. This is geared towards building more Career Technical Education pathways in the district. Focus is on cradle to career: how can we get a student prepared for a career path beyond graduation.
4. Garden

BERARDI: Farm to School Incubator grant that will be used for improvements to the LES garden and program.
- f. Tiny Eye Therapy Services

BERARDI: Online counseling services for students to fill in gaps until we can secure in-person counselors.
- g. Custodial Staff

BERARDI: We are having ongoing issues in Loyalton with finding subs to fill in custodial time needed, but working on plans to make sure the facilities are better served and getting cleaned.
- h. Bus update

BERARDI: Continuous issues with the Lyon electric buses, particularly in the winter. A couple of our diesel buses have limitations with miles-per-year due to the grant for the electric buses. We are pushing back on Lyon, though, due to the ongoing issues causing us to use the diesel buses as backups more often than expected. We either use the diesel buses, or cancel routes and risk students not getting to school every time the electric buses can't run.
2. Business Report
 - a. Account Object Summary-Balance from 07/01/2022 to 01/31/2023
 1. SCOE
 2. SPJUSD
 - b. Fifth Month SPJUSD Enrollments for the 2022-2023 School Year
3. Staff Reports
 - a. SCOE

SELPA—BETHKE: We still have an opening for a Special Education teacher. Student referrals are growing along with complexities of cases. Please, if you know anyone in Special Education, let them know we are trying to fill this position.

ADULT ED—JACKSON: None
 - b. SPJUSD

LHS—MESCHERY: Wrapped up Semester 1 on January 20th. Held Academic Awards assembly. Kicked off Semester 2 with Winterfest week. College campus trips coming up headed by Amanda Wattenburg. Music program going well and the kids love it. Ski & Snowboard team doing really well. Basketball playoff games this week.

LES—CERESOLA: Happy Valentine's Day! LES participated in the Winterfest dress up days with LHS. Mrs. Haug's 4th Grade class missions are posted at the school and on Facebook. Mrs. Mason's 4th Grade class will start their missions soon and those will be shared as well. GCPC survey available thru

March 1st. Basketball tournament brought back this year, was a great success. Hayley Price is doing a great job as our Health Aide. Basketball 3rd-8th grade season wrapping up in the next week or so. Thank you to the LHS staff for inviting the 6th graders to the junior high dance. Music: 1st & 2nd graders doing dance; 3rd-6th graders going strong in the String Academy; USDA grant allows for instruments for each student that they can take home to practice.

DES & DHS—BERARDI: I'd like to start out with a shout-out to substitutes. We have two long-term subs right now who continue showing up and are doing great work. Thank you to Lynn Fillo for coming today to help with Valentine's Day flower sales. Great support from staff with a new student from Nicaragua. Basketball was started up through an AAU club which was great for the students and community. Still going through WASC process. Next WASC visit March 22nd. Downieville Senior won Poetry-Out-Loud this year.

Ski & Snowboard and Ag Dept—GRIFFIN: Two more regular league races. There are two students that have already qualified for State Championships. Senior Appreciation night this Friday. Started working on CTIG write-up for AG grant. Three proficiencies that went to Section. Won Section, but did not get past Region. Took students to ALA and MFE (leadership conferences) in January. National FFA week coming up. A lot going with AG this time of year.

4. SPTA Report

PRESIDENT—PETTERSON: SPTA will be meeting next month to get ready for nominations for a new board and elections. Waiting on dates from the district for negotiations.

5. Committee/Board Member Reports

GAYNER—

Technology Committee: Met and set priorities. Main priority is safety, including communication (i.e. phones, PA systems). Looking into trying to get the best quality systems in place that will work for years to come.

Facilities Committee: Walk-through Downieville today, and will visit the rest of the facilities in Loyalton next week.

POTTER—

Thank you for the food provided tonight before the meeting from Leadership Club and WASC Council!

TIPTON—

Thank you, also, for the food!

Transportation Committee: Meeting set for Friday morning to talk about buses.

Negotiations Committee: Will be reaching out to SPTA to determine dates.

HALL—

Thank you for the food! Robin updated me with info from WASC and Site Council. Attended LGBTQ training in Loyalton last week. Downieville flower sale went really well.

CHAMPION—

Negotiations Committee: Trying to coordinate a date for everyone.

I'm looking at doing some Board President training and some other advocacy meetings. Attended the LGBTQ Training.

6. Public Comment

LYNN FILLO—North State Together: I've been an advocate for getting the EMT and EMS programs approved so the students can get district credit, and I think that's where you're moving. That just warms my heart because those are hard courses. Thank you for moving in that direction!

L. CONSENT CALENDAR

1. Approval of minutes for the Regular Joint Meeting held January 10, 2023
2. Approval of minutes for the Special Joint Meeting held January 19, 2023
3. Approval of minutes for the Special Joint Meeting held February 02, 2023
4. Approval of Board Report-Checks Dated 01/01/2023 through 01/31/2023
 - a. SCOE
 - b. SPJUSD
5. Authorization for the Superintendent to enter into the 2023-2024 Interlocal Contract with Washoe County School District, Contract 2023-008D

HALL/GAYNER

5/0

M. ACTION ITEMS

1. Old Business

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

BATCH FROM JANUARY 10TH MEETING

TIPTON motioned to approve a-g as discussed in the Special Meeting held February 2nd knowing we will go back to look at d & e when appropriate.

Second by POTTER.

5/0

- a. 3250—Transportation Fees
 1. Board Policy, *revisions*
 2. Administrative Regulation, *revisions*
- b. 3260—Fees and Charges
 1. Administrative Regulation, *revisions*
- c. 3460—Financial Reports and Accountability
 1. Board Policy, *revisions*
 2. Administrative Regulation, *revisions*
- d. 3515—Campus Security
 1. Board Policy, *NEW*
 2. Administrative Regulation, *NEW*
- e. 3516.2—Bomb Threats
 1. Administrative Regulation, *revisions*
- f. 3540—Transportation
 1. Board Policy, *revisions*
- g. 9323—Meeting Conduct
 1. Board Bylaw, *revisions*

2. New Business

- a. Approval to build Wellness Center on LES campus – grant-funded (*no handout*)

BERARDI: Seems better to have the Wellness Center closer to the elementary school versus the Jr/Sr high school for the safety of the younger students, not as far to walk. The main idea is to have something on school campus so students don't have to be transported somewhere else off-campus.

CHAMPION: Concerns about funding source(s) for ongoing maintenance and operational costs after construction completed and grant cycle ends.

GAYNER: Seems this could impede on future plans for the sports field/track.

CERESOLA/MESCHERY: Support the current intended site as a safe, neutral and accessible spot for both school sites. How it effects future plans for the sports field is up to the district to consider.

GAYNER motioned to approve the Wellness Center on the LES campus with the caveat to further research details of the specific location/positioning so it doesn't interfere with long-term plans for the sports field and track.

Second by HALL.

5/0

- b. Approval of Safe Schools Plan, annual review and revisions (excerpt)

(this plan can be found in its entirety on our website,

http://www.sierracountyofficeofeducation.org/upload/?show=/SCHOOL_SAFETY_PLAN/)

TIPTON/HALL

5/0

- c. Approval of piloting Second Step curriculum

BERARDI/MESCHERY: This is curriculum geared towards things like anti-bullying, anti-harassment, social-emotional health and conflict management which meets some of the requirements outlined in board policy. Administrators did their due diligence in comparing different curriculum programs.

TIPTON/HALL

5/0

- d. Approval of search for a Grant Writer

CHAMPION: Huge need for facility improvements and upgrades. We have a budget that doesn't support many of those needs, so we need to get creative and be looking for sources of funds to help with future facility projects.

BERARDI: There is the possibility of a grant writer getting paid a percentage of grant funds so it doesn't cost the district much up front, but that's not a guarantee.

GAYNER/HALL

5/0

- e. Board Bylaw 9320 – add verbiage to post agendas at each Post Office

CHAMPION motioned to add verbiage to post agendas at each school site, each meeting site and as many post offices within in the district as possible.

Second by POTTER.

5/0

- f. Work Sessions for policy review

No action. Will schedule special meetings as needed.

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

Board Bylaw 9310: “The Superintendent or designee shall develop and present a first reading at a public Board meeting and action may be taken on the proposed policy.

The Board may require additional readings if necessary.”

NEW BATCH FOR FEBRUARY 14TH MEETING

HALL/POTTER

5/0

- g. 0430—Comprehensive Local Plan for Special Education
 - 1. Board Policy, *revisions*
 - 2. Administrative Regulation, *revisions*
- h. 0460—Local Control and Accountability Plan
 - 1. Board Policy, *revisions*
 - 2. Administrative Regulation, *revisions*
- i. 5141.3—Health Examinations
 - 1. Administrative Regulation, *revisions*
- j. 6164.4—Identification and Evaluation of Individuals for Special Education
 - 1. Administrative Regulation, *revisions*

N. ADVANCED PLANNING

- 1. The next Regular Joint Board Meeting will be held on March 14, 2023, at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118 at 6:00pm. If needed, Closed Session may be held before the Regular session beginning at 5:00pm. Zoom videoconferencing may be available for the public.
- 2. Suggested Agenda Items
 - Update on possible placement options of the Wellness Center*

O. ADJOURN

CHAMPION adjourned the meeting at 7:58pm.

Dorie Gayner, Clerk

James Berardi, Superintendent

SIERRA COUNTY BOARD OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
Closed Session Reporting Form

DATE: February 14, 2023

CLOSED SESSION BEGAN AT: 5:12 P.M.

BOARD MEMBERS PRESENT:

Patty Hall Annie Tipton Christina Potter Kelly Champion Dorie Gayner

OTHERS PRESENT:

James Berardi, Superintendent -left at 5:17pm - back at 5:50pm
 Nona Griesert, Director of Business Services

I. SESSION TOPIC(S):

Item #1—Government Code 54957.6
CONFERENCE WITH LABOR NEGOTIATORS
Agency Negotiator for the Board: James Berardi, Superintendent
Employee Organizations:
Unrepresented Employees: Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

RESULT:

DIRECTION WAS GIVEN TO SUPERINTENDENT
 THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.
 A ROLL CALL VOTE WAS TAKEN:
HALL _____ TIPTON _____ POTTER _____ CHAMPION _____ GAYNER _____
 A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:
HALL _____ TIPTON _____ POTTER _____ CHAMPION _____ GAYNER _____

II. ~~MOTION TO~~ ADJOURN CLOSED SESSION AT 6:04 P.M. AND RETURN TO OPEN SESSION

BY: _____ SECONDED: _____
(NAME) (NAME)

MOTION PASSED / FAILED

PRESIDED BY: Kelly Champion
Kelly Champion, PRESIDENT
RECORDED BY: Dorie Gayner
Dorie Gayner, CLERK

**MINUTES for the Joint *SPECIAL* Meeting of the
Sierra County Board of Education
and the
Sierra-Plumas Joint Unified School District Governing Board**

February 17, 2023

9:00am – Board Training Workshop with Mike Walsh

Loyalton: Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118

Zoom videoconferencing was also available for the public.

In accordance with AB 361, effective October 1, 2021, pertaining to the convening of public meetings in response to the COVID-19 pandemic, the Sierra County Board of Education and the Sierra-Plumas Joint Unified School District Governing Board suspended the Brown Act teleconferencing posting requirements for any Board members choosing to participate via Zoom videoconferencing.

A. CALL TO ORDER

President KELLY CHAMPION called the meeting to order at 9:12am.

B. ROLL CALL

PRESENT: *Patty Hall, Area 1
Annie Tipton, Vice President, Area 2
Christina Potter, Area 3
Kelly Champion, President, Area 4
Dorie Gayner, Clerk, Area 5*

ABSENT: *None*

C. APPROVAL OF AGENDA

*TIPTON/HALL
5/0*

D. FLAG SALUTE

E. PUBLIC COMMENT

*Special Meeting Agenda Items only, please.
-None-*

F. BOARD TRAINING WORKSHOP WITH MIKE WALSH

G. ADVANCED PLANNING

1. The next Regular Joint Board Meeting will be held on March 14, 2023, at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118 at 6:00pm. If needed, Closed Session may be held before the Regular session beginning at 5:00pm. Zoom videoconferencing may be available for the public.

H. ADJOURN

CHAMPION adjourned the meeting at 2:48pm.

Dorie Gayner, Clerk

James Berardi, Superintendent

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

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00016525	02/13/2023	AMAZON CAPITAL SERVICES	01-4300	CHAIR	48.23	
				WORKABILITY SUPPLIES	103.55	151.78
00016526	02/13/2023	AT&T	11-5900	PHONE		154.05
00016527	02/13/2023	FIRST-CITIZENS BANK & TRUST	01-5900	PHONE SYSTEM/MAINTENANCE		678.16
00016528	02/13/2023	CURRENT ELECTRIC & ALARM	11-9500	ALARM SYSTEM		540.00
00016529	02/13/2023	KELLI GROCK	01-5810	COUNSELING SERVICES		3,344.00
00016530	02/13/2023	INTERMOUNTAIN DISPOSAL, INC.	11-5500	GARBAGE SERVICE		32.04
00016531	02/13/2023	DONITA KING	01-5810	COUNSELING SERVICES		1,504.80
00016532	02/13/2023	LAUREN JONES BEHAVIORAL CONSULTANT	01-5810	BEHAVIORAL CONSULTANT		5,089.98
00016533	02/13/2023	LIBERTY UTILITIES CPEC	01-5500	ELECTRICAL SERVICE	1,620.58	
			11-5500	ELECTRICAL SERVICE	507.92	2,128.50
00016534	02/13/2023	PAR, INC.	01-4300	TESTING SUPPLIES		240.67
00016535	02/13/2023	PLUMAS-SIERRA TELECOMMUNICATIONS	11-5600	BROADBAND SERVICE		109.00
00016536	02/13/2023	POWERSCHOOL GROUP, LLC	01-5200	REGISTRATION		2,300.00
00016537	02/13/2023	PRESENCELEARNING, INC.	01-5810	PRESENCE LEARNING		4,801.53
00016538	02/13/2023	RAY MORGAN COMPANY	11-5600	COPIER/MAINTENANCE		17.82
00016539	02/13/2023	REMSA CENTER FOR INTEGRATED HEALTH CARE & COMMUNITY EDU	11-4300	CPR CARDS		23.00
00016540	02/13/2023	RENO PRINT STORE	01-4300	DENTAL HEALTH KITS	3,072.64	
				Unpaid Sales Tax	199.09-	2,873.55
00016541	02/13/2023	RESOLVE TECHNOLOGY GROUP, INC.	01-5810	TECHNOLOGY ASSISTANCE		1,750.00
00016542	02/13/2023	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES		158.91
00016543	02/13/2023	SIERRA VALLEY HOME CENTER	01-4300	SHOP SUPPLIES		1,059.63
00016544	02/13/2023	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	HEALTH INSURANCE	1,487.26-	
			76-9576	HEALTH INSURANCE	28,610.76	27,123.50
00016545	02/13/2023	MARTIN SNOW REMOVAL	11-5500	SNOW REMOVAL		600.00
00016546	02/13/2023	U.S. BANK	01-4300	REFRESHMENTS	70.05	
			01-4330	ADOBE SUBSCRIPTION	239.88	
			01-5200	REGISTRATION	400.00	
			01-5810	TERMINIX	368.45	
			01-5899	REGISTRATION	800.00	1,878.38
00016547	02/13/2023	U.S. BANK VOYAGER	01-4300	FUEL EXPENSE	62.40	
			01-5899	FUEL EXPENSE	175.52	237.92
00016548	02/13/2023	AMANDA WATTENBURG	01-5200	MILEAGE		64.19
Total Number of Checks					24	56,861.41

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	Comment	Expensed Amount	Check Amount
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Fund Summary

<u>Fund</u>	<u>Description</u>	<u>Check Count</u>	<u>Expensed Amount</u>
01	County School Service Fund	17	26,465.91
11	ADULT EDUCATION	8	1,983.83
76	Payroll Clearing	1	28,610.76
Total Number of Checks		24	57,060.50
Less Unpaid Sales Tax Liability			199.09
Net (Check Amount)			56,861.41

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	Comment	Expensed Amount	Check Amount
00085894	02/13/2023	ALL PHASE HEATING & AIR	01-5600	HEATING DIAGNOSES		371.00
00085895	02/13/2023	AMAZON CAPITAL SERVICES	01-4300	CLASSROOM SUPPLIES	139.80	
				LABOR LAWS POSTERS	159.80	
				Supplies	4,392.14	
			01-4330	AED Cabinet & Tampon Dispenser	350.61	
				NURSE SUPPLIES	628.47	
				office supplies	665.71	6,336.53
00085896	02/13/2023	AMERIGAS	01-5540	PROPANE	27,368.31	
			01-5899	PROPANE	811.22	28,179.53
00085897	02/13/2023	BILL DORAN COMPANY	01-4300	Floral Supplies		116.15
00085898	02/13/2023	BRADY INDUSTRIES	01-4320	Custodial Supplies		2,670.65
00085899	02/13/2023	PAMELA BRANDON	01-5600	TECH COTTAGE RENTAL		51.37
00085900	02/13/2023	APRIL BURNS	01-5200	PER DIEM/PARKING		177.76
00085901	02/13/2023	CALIFORNIA ASSOC. FFA ANGIE MILES, FINANCIAL SERVICE	01-5200	FFA Convention		505.00
00085902	02/13/2023	CARTWRIGHT HOTEL UNION SQUARE	01-5200	HOTEL ACCOMODATIONS		590.37
00085903	02/13/2023	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	4,181.19	
			01-5899	WATER AND SEWER - LOYALTON SITES	250.86	4,432.05
00085904	02/13/2023	CRESCO RESTAURANT EQUIPMENT	01-6500	DISHWASHER		10,567.22
00085905	02/13/2023	CURRENT ELECTRIC & ALARM, INC.	01-5600	ALARM MONITORING	573.75	
			01-5899	ALARM MONITORING	26.25	600.00
00085906	02/13/2023	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		447.44
00085907	02/13/2023	EASTERN PLUMAS HEALTH CARE	01-5890	EMPLOYMENT PHYSICALS		165.00
00085908	02/13/2023	EDUCATOR RESOURCES, INC	01-5200	REGISTRATION		828.00
00085909	02/13/2023	EDWARDS, STEVENS AND TUCKER, LLP	01-5810	LEGAL FEES		1,357.00
00085910	02/13/2023	FOREST VIEW SCREENING	Reissued			75.00 *
		Reissued on 02/24/2023				
00085911	02/13/2023	GLOWFORGE, INC	01-4400	Supplies for Mechtronics		17,540.23
00085912	02/13/2023	JANET HAMILTON	01-5600	TECH COTTAGE RENTAL		51.36
00085913	02/13/2023	HMR ARCHITECTS	01-6200	BLEACHER PROJECT		1,650.00
00085914	02/13/2023	STACEY HOOD	01-5200	CPR COURSE		37.00
00085915	02/13/2023	SONIA JOY	01-5200	PER DIEM		117.00
00085916	02/13/2023	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES		417.70
00085917	02/13/2023	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		479.54
00085918	02/13/2023	BCM ONE	01-5899	PHONE SERVICES	27.40	
			01-5910	PHONE SERVICES	410.94	438.34
00085919	02/13/2023	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	268.53	
			13-4700	CAFE FOOD/SUPPLIES	1,540.08	1,808.61

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ESCAPE ONLINE

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

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00085920	02/13/2023	ODP BUSINESS SOLUTIONS LLC	01-4302	COPY PAPER	151.19	
			01-4330	OFFICE SUPPLIES	772.41	
			01-5899	OFFICE SUPPLIES	179.43	1,103.03
00085921	02/13/2023	PIONEER DRAMA SERVICE, INC	01-4300	Drama Scripts		66.75
00085922	02/13/2023	PITNEY BOWES INC	01-4330	POSTAGE SUPPLIES	73.44	
			01-5899	POSTAGE SUPPLIES	24.47	97.91
00085923	02/13/2023	RAY MORGAN COMPANY	01-5600	COPIER MAINT.	341.06	
			01-5899	COPIER MAINT.	65.89	406.95
00085924	02/13/2023	RENAISSANCE LEARNING, INC.	01-5890	VLEARN		450.00
00085925	02/13/2023	SIERRA BOOSTER	01-5890	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES		63.25
00085926	02/13/2023	SIERRA COUNTY PUBLIC WORKS	01-5890	SNOW REMOVAL		439.08
00085927	02/13/2023	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00085928	02/13/2023	INTERMOUNTAIN DISPOSAL, INC.	01-5520	GARBAGE SERVICE	589.61	
			01-5899	GARBAGE SERVICE	11.76	601.37
00085929	02/13/2023	SIERRA HARDWARE	01-4320	Misc Maintenance supplies		371.84
00085930	02/13/2023	SIERRA VALLEY HOME CENTER	01-4300	MISC. AG SUPPLIES	139.53	
			01-4320	MAINT. SUPPLIES	550.39	
				MAINT/CUSTODIAL SUPPLIES	252.49	942.41
00085931	02/13/2023	SIERRA-PLUMAS JOINT UNIFIED	01-5890	Reim to ASB Special Projects		5,000.00
00085932	02/13/2023	SIERRA-PLUMAS JOINT UNIFIED B-WARRANTS	01-5890	BANK SERVICE FEES	269.83	
			13-4340	BANK SERVICE FEES	.26-	269.57
00085933	02/13/2023	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890	EMPLOYMENT FINGERPRINTING		64.00
00085934	02/13/2023	SYSCO SACRAMENTO	13-4340	CAFETERIA - FOOD AND SUPPLIES	26.29	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	1,606.83	1,633.12
00085935	02/13/2023	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		158.00
00085936	02/13/2023	THE VALLEY HOUSE	01-5200	OVERNIGHT ACCOMODATIONS		143.75
00085937	02/13/2023	TRI COUNTY SCHOOLS INS. GR.	01-9535	HEALTH INSURANCE	7,620.24	
			76-9576	HEALTH INSURANCE	74,710.84	82,331.08
00085938	02/13/2023	U.S. BANK	01-4300	TECHNOLOGY SUPPLIES	93.91	
			01-4305	MAGAZINES FOR LIBRARY	18.00	
			01-4330	ADOBE PRO SUBSCRIPTION	11.24	
			01-4350	FUEL FOR MAINT.	62.66	
				VEHICLE MAINTENANCE	158.03	
			01-4400	WALL MOUNT	214.49	
			01-5890	GOOGLE ED RENEWAL	12.00	
				LATE FEE	48.78	

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

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00085938	02/13/2023	U.S. BANK	01-5890	ZOOM SUBSCRIPTION	67.23	
			01-5899	ADOBE PRO SUBSCRIPTION	3.75	690.09
00085939	02/13/2023	U.S. BANK VOYAGER	01-4305	FUEL FOR ATHLETIC TRIPS	323.95	
			01-4351	BUS FUEL	1,796.83	
				Fuel for Maintenance	390.97	
			01-5200	FUEL FOR FFA	237.44	2,749.19
00085940	02/24/2023	FOREST VIEW SCREENING & ASSOCIATES LLC	01-5890	DOT CONSORTIUM		75.00
Total Number of Checks					47	177,955.74

	Count	Amount
Reissue	1	75.00
Net Issue		177,880.74

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	43	99,248.89
13	Cafeteria Fund	4	3,921.01
76	Warrant/Pass Through (payroll)	1	74,710.84
Total Number of Checks		46	177,880.74
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			177,880.74

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



Western Governors University

4001 South 700 East, Suite 700, SLC, UT 84107

STUDENT TEACHING LETTER OF AGREEMENT - CALIFORNIA

Tier 1: Primary Partner

This Student Teaching Letter of Agreement (Agreement) is made between Western Governors University, a Utah nonprofit corporation (WGU), and Sierra-Plumas Joint Unified School District ("District"), and is effective as of the date of the signature below ("Effective Date").

Thank you for working with Western Governors University (WGU) for the placement of student teachers. Our goal is to establish a relationship of collaboration that benefits your district/school and WGU Teacher Candidates, and that allows us to work together for continuous improvement. We look forward to working together for the benefit of your future educators.

WGU is regionally accredited by the Northwest Commission on Colleges and Universities (NWCCU), and the WGU Teacher Education programs are further accredited by the Council for the Accreditation of Educator Preparation (CAEP) and the Association for Advancing Quality in Educator Preparation (AAQEP). WGU represents that each Teacher Candidate assigned to the District for Student Teaching is validly enrolled in an approved WGU credentialing program and meets the District's background requirements.

A. Mutual Expectations

A Primary Partner is a district/school where WGU places Teacher Candidates for a Field Experience with Cooperating Teachers, with an aim to co-construct a mutually beneficial arrangement for clinical preparation and the continuous improvement of Teacher Candidates, and to share accountability for Teacher Candidate outcomes. The school administrator and Cooperating Teacher will have the opportunity to provide critical feedback to inform program improvement through surveys at the end of each cohort.

B. Definitions

For the purposes of this Agreement, capitalized terms will have the following meanings:

- Teacher Candidate refers to a student enrolled in a WGU program leading to an education credential.
- Cooperating Teacher (or host teacher) refers to a District employee who is the teacher-of-record in the classroom where the Teacher Candidate is assigned. A Cooperating Teacher may or may not be a Clinical Supervisor.
- Clinical Supervisor refers to a present or former employee of District, retired educator, or any other individual meeting the criteria of "supervisor" established by WGU for this position, and engaged by WGU or District, to supervise a Teacher Candidate's progress during a minimum of six observations. WGU shall be responsible for the selection, assignment, training, and compensation of Clinical Supervisors. WGU welcomes nominations of Clinical Supervisors by the District/school.
- Preclinical Experience refers to the active participation by a Teacher Candidate in a wide range of in-classroom experiences in order to develop the skills and confidence necessary to be an effective teacher and prepare for Student Teaching. Students reflect on and document at least 75 hours of in-classroom observations (15 hours of which must involve direct engagement with students in a classroom) leading up to Student Teaching.
- Student Teaching (or demonstration teaching) refers to the greater of the then-current WGU full-time and continuous requirement in California (currently 13 weeks, or 16 weeks for special education) or the State's and/or District's minimum requirement for Student Teaching. Student Teaching shall satisfy all applicable WGU and State requirements.
- Field Experience refers collectively to the Preclinical Experience and Student Teaching.

C. Cooperating Teacher Standards

District, with the input of WGU, will provide the Teacher Candidate with a Student Teaching assignment in a school and classes of District under the direct supervision and instruction of a Cooperating Teacher that meets the following minimum requirements:

- Has documented completion of training/professional development equivalent to 10 hours that includes: a two-hour orientation to the program curriculum, and eight hours of training in effective supervision approaches such as cognitive coaching, adult learning theory, and current content-specific pedagogy and instructional practices, as required by the California Commission on Teacher Credentialing (CTC);
- Holds a teaching credential or license for the subject area and/or grade level being taught;
- Has a minimum of three years of teaching experience, five years preferred, with two or more years teaching in the placement school and/or District, and have strong evaluations;
- Evidence of positive impact on student learning in the classroom as demonstrated by ratings at or above effective when a state, district, or school provides such ratings;
- Successfully and with positive impact mentored student teachers, colleagues, and/or other adults;
- Competently uses technology for communicating via email and completing online evaluation forms; and
- Consistently models the dispositions and ethical considerations expected of WGU Teacher Candidates:
 - Caring and considerate
 - Affirming of diversity and cross-culturally competent
 - Reflective practitioner
 - Equitable and fair
 - Committed to the belief that all students can learn
 - Collaborative
 - Technologically proficient
 - Professional leadership

D. WGU Responsibilities

WGU will:

- Select qualified Teacher Candidates who have been prepared with the appropriate educational background, knowledge, skills, and professional disposition to participate in Field Experience.
- Pay an honorarium per Teacher Candidate, either directly to the Cooperating Teacher or to the District, for the Cooperating Teacher's services. The Cooperating Teacher may also receive professional development hours connected to the successful completion of WGU Cooperating Teacher training.
- Require Teacher Candidates to: (i) complete a background check acceptable to District, and (ii) have a current Tuberculosis (TB) Risk Assessment and/or examination. Upon request, Teacher Candidates will be required to provide documentation to District prior to participating in Field Experience activities.
- Provide opportunities for feedback regarding improvement of WGU Teacher Candidate preparation.
- Provide professional development training to Cooperating Teachers regarding WGU processes and procedures.
- Maintain an online site for support, resources, and training for Cooperating Teachers.

- Facilitate a cohort seminar in which Teacher Candidates will participate with a community of peers to receive support during Student Teaching and the final performance assessment.

E. District Responsibilities

District, or school administrator, will:

- Nominate one or more qualified Cooperating Teacher(s) by providing a completed copy of the Student Teacher Acceptance Form to the WGU Field Placement Team.
- Allow the Clinical Supervisor access to the host school and classroom for the specific purpose of observing Teacher Candidates. Clinical supervision may include an in-person site visit, video capture, or synchronous video observation.
- Provide Teacher Candidates with any District policies and procedures to which they are expected to adhere to during the Field Experience and while on District premises.
- Through the involvement of the Cooperating Teacher, participate with the Clinical Supervisor and Teacher Candidates in two evaluations: one mid-way through Student Teaching, and a Final Evaluation at the end of Student Teaching. WGU shall be responsible for the format of the evaluations.
- Provide Teacher Candidates opportunities to observe, assist, tutor, instruct, implement effective teaching strategies, and conduct research, as appropriate, during the Field Experience.
- Provide, when possible, opportunities for Teacher Candidates to use technology to enhance student learning and monitor student progress and growth.
- Provide, when possible, opportunities for Teacher Candidates to experience working with diverse student populations including English Language Learners and Students with Exceptional Learning Needs.
- Require Cooperating Teachers to complete and document training/professional development equivalent to 10 hours that includes: a two-hour orientation to the program curriculum, and eight hours of training in effective supervision approaches such as cognitive coaching, adult learning theory, and current content-specific pedagogy and instructional practices, as required by the California CTC.
- Encourage administrators and Cooperating Teachers to participate in WGU's Feedback Surveys (offered at the end of the Spring and Fall Cohorts) to report on Teacher Candidate quality and preparation and to provide program feedback to WGU for continuous improvement.

F. Additional Terms

- **Term.** This Agreement shall commence on the Effective Date and shall continue for three (3) years from the Effective Date, or until such time as either party gives the other party thirty (30) days advance written notice of its intent to terminate the Agreement; provided, however, that all Teacher Candidates at District as of the date of such notice shall be permitted to complete their Student Teaching.
- **Points of Contact.** Each party shall designate a point of contact between the parties for communication and coordination of Student Teaching. Contact information is set forth following the signature block.
- **Education Records.**
 - District acknowledges that the education records of assigned Teacher Candidates are protected by the Family Educational Rights and Privacy Act (FERPA), and agrees to comply with FERPA and limit access to those employees or agents with a need to know. Pursuant to FERPA, and for the purposes of this Agreement, WGU hereby designates District as a "school official" with a legitimate educational interest in such records.
 - WGU shall instruct Teacher Candidates of the necessity of maintaining the confidentiality of all District student records. District shall not grant Teacher Candidates or WGU employees access to individually identifiable student information unless the affected student's parent or guardian has first given written consent using a form approved by District that complies with FERPA and other applicable law.

- **Video Recordings.**

During Student Teaching, Teacher Candidates complete a teacher performance assessment, which measures Teacher Candidate readiness to teach. A teacher performance assessment is designed for Teacher Candidates to submit real artifacts—lesson plans, video, and student work samples—to show the authenticity of the local teaching context and the way the Teacher Candidates respond to students when teaching in a real setting. In order to collect artifacts required for a teacher performance assessment, Teacher Candidates may be required to submit video recordings of themselves teaching in the classroom.

Additionally, recordings provide WGU an avenue to evaluate the performance of Teacher Candidates, and the Teacher Candidates with opportunities to evaluate themselves, reflect, and improve their instruction.

WGU provides the following guidelines to Teacher Candidates. District understands that Teacher Candidates are not employees or agents of WGU and that any further precautions regarding the privacy of the District's students should be agreed directly between the District and Teacher Candidates.

Teacher Candidate Guidelines

- Secure appropriate permission from the parents/guardians of your students and from adults who appear in the video recording.
 - To protect confidentiality, remove your name and use pseudonyms or general references (e.g., "the district") for your state, school, district, and cooperating teacher. Mask or remove all names on any typed or written material (e.g., commentaries, lesson plans, student work samples) that could identify individuals or educator preparation programs. During video recording, use only the first names of students.
 - You must follow appropriate protocol to submit recordings to WGU.
 - You may not display the video publicly (i.e., personal websites, YouTube, Facebook).
 - You may not use any part of the recordings for any personal or professional purposes outside of performance evaluation.
 - You must destroy all video recordings once the evaluation is complete.
- **Right to Accept or Terminate a Placement.** District may refuse to accept for placement, or may terminate the placement, of any Teacher Candidate based upon its good faith determination that the Teacher Candidate is not meeting performance standards or is otherwise deemed unacceptable to District. In such cases, District shall notify WGU in writing and shall state the reasons for such decision.
 - **WGU Insurance.** WGU warrants and represents that it provides and maintains general liability insurance with limits of at least \$1,000,000 per occurrence and \$2,000,000 annual aggregate and, upon District's request, shall provide a certificate of insurance as evidence of coverage. WGU shall maintain, at its sole expense, workers' compensation insurance as required by law.
 - **Professional Liability Insurance.** Teacher Candidates will be responsible for procuring and maintaining, at their own expense, professional liability insurance for the duration of the Field Experience with minimum limits of: (i) \$1,000,000 per occurrence and \$3,000,000 annual aggregate, (ii) \$2,000,000 per occurrence and \$2,000,000 annual aggregate.
 - **Status of Parties.** Nothing in this Agreement is intended to or shall be construed to constitute an agency, employer/employee, partnership, or fiduciary relationship between the parties. Neither party will have the authority to, and will not, act as agent for or on behalf of the other party or represent or bind the other party in any manner.
 - **Non-Discrimination.** Both parties agree to fully comply with all applicable non-discrimination laws of District's state and municipality, and of the United States. Both parties will accept, assign, supervise and evaluate qualified Teacher Candidates regardless of race, sex, sexual orientation, creed, national origin, age, disability, veteran status, or any other basis protected by law.
 - **Entire Agreement.** This Agreement represents the entire understanding between the parties and supersedes all prior oral or written agreements, and no modification shall be valid unless in writing and

signed by both parties. No Teacher Candidate or other third party shall be a beneficiary of or have any right to enforce the terms of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date.

WGU

By: Stacey Ludwig Johnson

Title: VP, Academic Operations, Teachers College

Point of Contact:

Email: fieldplacement@wgu.edu

Phone: 866-889-0132 (Option 1)

For legal notices:

General Counsel
Western Governors University
4001 South 700 East, Suite 700
Salt Lake City, UT 84107-2533

DISTRICT

By: _____

Title: Superintendent

Date: _____

Point of Contact:

Email: jberardi@spjUSD.org

Phone: 530-993-1660

For legal notices:

Nona Griesert
Director of Business Services/CBO
Sierra-Plumas Joint Unified School District
PO Box 955, 109 Beckwith Rd
Loyalton CA 96118
Phone: 530-993-1660 x120
Fax: 530-993-0828
Email: ngriesert@spjUSD.org

Sierra County Office of Education



Second Interim Budget 2022/23

March 14, 2023
James Berardi/Superintendent

Sierra County Office of Education
2022-2023 Second Interim
Actuals as of January 31, 2023
Presented March 14, 2023



The Second Interim budget report is a snapshot in time of the revenue and expenditure projection for the current fiscal year as well as the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The Second Interim report covers the period of time from July 1 through January 31 each fiscal year. Keep in mind that a budget and multi-year projection are just that - projections, not forecasts. Projections are expected to change as various factors change, they are not predictions. Projections are the mathematical result of today's decisions based on a given set of assumptions. Forecasts, on the other hand, are predictions of the future; there is a higher implied reliability factor than for projections. Projections will change anytime the underlying factors change.

The Big Picture

The January release of the Governor's 2022/23 state budget proposal provides funding for a cost of living adjustment (COLA) to address expenditure growth. It also addresses the immediate need to keep schools open safely. The COLA of 8.13% is to be applied in 2023/24.

The national economy continues to grow, but inflation, labor constraints, and supply and demand imbalances pose threats. Inflation has increased 0.5% from December 2022 to January 2023. The most current figures from the Bureau of Labor Statistics show the 12 month year over year inflation rate was 6.4% in January. That is down from a high of 9.1% in June of last year. Inflation continues to hit the consumer, some of these items include Food = 11.3%, Fuel oil = 27.7%, Electricity = 11.9%, Natural Gas = 26.7% and Transportation Services = 14.6%



The proposed State Budget affects the multiyear projection factors. Currently projected COLAs for 2023/24 and 2024/25 have increased to 8.13% and 3.54% respectively. CalSTRS is projected to maintain at 19.10% and CalPERS will increase to 27.00% in 2023/24 and 28.10% in 2024/25.

Despite the progress and opportunities available as a result of coming out of the pandemic situation, recommendations are cautious of future economic disruptions. High housing costs, a decline in population, a statewide minimum wage increase and key upcoming labor contract negotiations occurring in 2023 open the door to an uncertain extent and form of recovery that California will experience.



GENERAL FUND

REVENUE

Below are the changes in revenue projections since the budget adoption.

Local Control Funding Formula

LCFF State Revenue did not have a change since budget adoption.

Federal Revenue

Federal Revenue has been increased by \$65,763 for the following reason:

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• ELO	\$32,760
• Special Education	\$31,507
• SRSA Grant	<u>\$ 1,496</u>
Net Change	\$ 65,763

State Revenue

State Revenues increased by \$234,926 since the budget adoption for the following reasons:

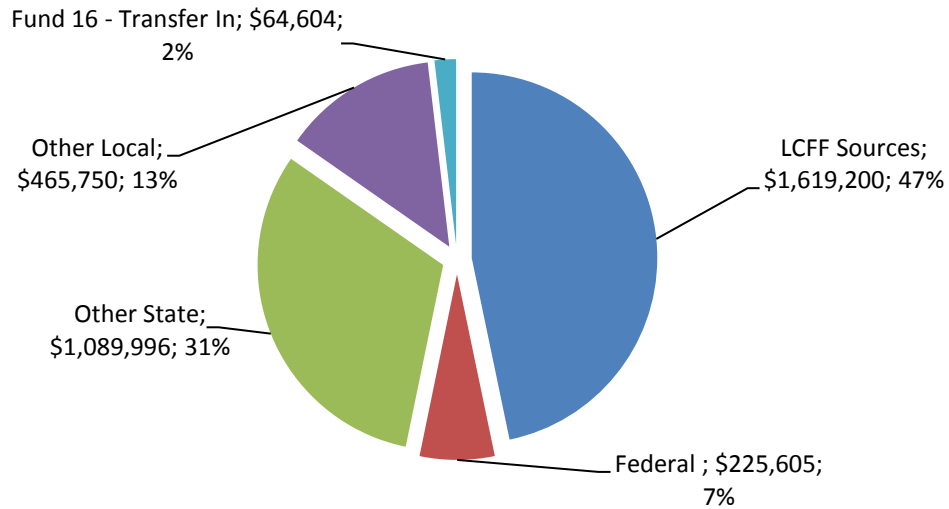
<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• TUPE	\$110,801
• Foster Youth (RS7366)	\$ 29,825
• Foster Youth (RS7368) Direct Svcs	\$ 77,935
• Learning Recovery BG	<u>\$ 16,365</u>
Net Change	\$234,926

Local Revenue

Local Revenues increased by \$56,250 since the budget adoption for the following reasons:

<u>Funding Description</u>	Favorable <u>(Unfavorable)</u>
• SBHIP	\$ 53,800
• McKinney-Vento	<u>\$ 2,450</u>
Net Change	\$ 56,250

Total Resources \$3,465,155



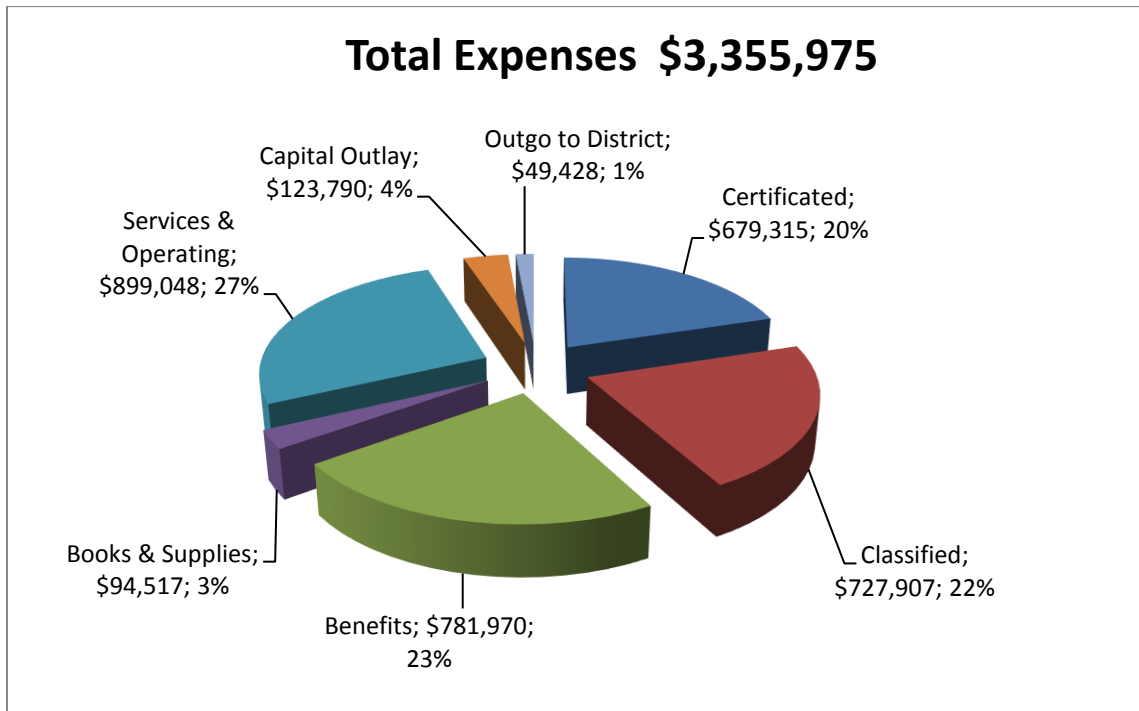
Description	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Second Interim
LCFF Resources	\$1,004,442	\$1,360,567	\$1,895,364	\$1,619,200	\$1,619,200
Federal	153,833	164,529	160,263	159,842	225,605
Other State	789,338	906,883	902,715	885,070	1,089,996
Other Local	451,949	445,915	467,632	409,500	465,750
Total	\$2,399,562	\$2,877,894	\$3,425,974	\$3,043,612	\$3,400,551



EXPENDITURES

General Fund Expenditures

Below are the changes in expenditure projections since the budget adoption.



Expenditures Comparison

Description	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Second Interim
Certificated	\$ 563,831	\$ 591,047	\$ 520,374	\$ 649,703	\$ 679,315
Classified	400,060	416,033	526,487	678,031	727,907
Benefits	511,330	556,890	596,509	704,123	781,970
Books & Supplies	33,156	24,326	44,977	70,661	94,517
Services & Operating	462,156	466,163	443,085	604,448	899,048
Capital Outlay	83,784	49,733	32,648	45,855	123,790
Other Outgo	19,958	-0-	-0-	49,428	49,428
Total	2,074,275	2,104,192	2,164,080	2,802,249	3,355,975

Net Increase (Decrease) in Fund Balance

Fiscal Year	Amount
2018-19 actuals	(336,375)
2019-20 actuals	386,644
2020-21 actuals	829,630
2021-22 actuals	1,320,295
2022-23 projected	109,180

Projected Ending Fund Balance

2018-19	\$2,509,684 actuals
2019-20	\$2,896,329 actuals
2020-21	\$3,725,959 actuals
2021-22	\$5,046,255 actuals
2022-23	\$5,155,435 projected

Personnel FTE

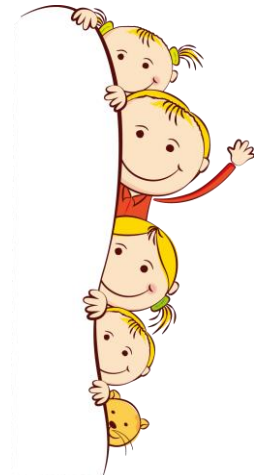
Certificated	6.65	} 25.90 FTE
Superintendent	.16	
Administrative	2.60	
Classified	13.49	
Confidential	3.00	

Direct Services Contracted to provide special education services

- Speech
- Occupational Therapy
- Adapted P.E.
- Public Nurse

Comments

1. COLA for 2022/23 is 6.56%
2. Certificated health and welfare (H/W) soft cap selected plan employee range (14,398.50 to 19,534.50); Certificated employees hired effective 2017/18 hard capped at \$17,536; all other employees H/W is capped at \$17,536. H/W cost is \$266,654.
3. PERS rate increase from 22.91% to 25.37% for a projected annual cost of \$176,591.
4. STRS rate increase from 16.92% to 19.10% for a projected annual cost of \$196,470.
5. Salaries and Benefits are approximately 65% of Revenue.
6. Reimburse Sierra-Plumas Joint USD to provide foster youth, business, curriculum, and technology services.
7. Forest Reserve Revenue budget is \$46,000.
8. Positive Certification
9. Projected ending cash balance: \$5,155,435



Gen Fund Budget Comparison Worksheet

	Year:	Unrestricted				Restricted				Total					
		22/23 Adopted Budget	22/23 Second Interim	Pos (Neg) Difference	%	22/23 Adopted Budget	22/23 Second Interim	Pos (Neg) Difference	%	22/23 Adopted Budget	22/23 Second Interim	Pos (Neg) Difference	%		
														Period:	
Revenues															
LCFF Revenues	8010-8099	1,619,200	1,619,200	-	0.00%	-	-	-	-	-	-	-	0.00%		
Federal Revenues	8100-8299	-	-	-	-	159,842	225,605	65,763	41.14%	4	159,842	225,605	65,763	41.14%	
State Revenues	8300-8599	6,564	6,564	-	0.00%	848,506	1,083,432	234,926	27.69%	5	855,070	1,089,996	234,926	27.47%	
Local Revenues	8600-8799	405,000	458,800	53,800	13.28%	4,500	6,950	2,450	54.44%	6	409,500	465,750	56,250	13.74%	
Total Revenues		2,030,764	2,084,564	53,800	2.65%	1,012,848	1,315,987	303,139	29.93%		3,043,612	3,400,551	356,939	11.73%	
Expenditures															
Certificated Salaries	1000-1999	311,565	313,565	2,000	0.64%	338,138	365,750	27,612	8.17%		649,703	679,315	29,612	4.56%	
Classified Salaries	2000-2999	416,205	418,705	2,500	0.60%	261,826	309,202	47,376	18.09%	7	678,031	727,907	49,876	7.36%	
Benefits & Taxes	3000-3999	400,932	405,421	4,489	1.12%	303,191	376,549	73,358	24.20%		704,123	781,970	77,847	11.06%	
Materials & Supplies	4000-4999	14,564	18,064	3,500	24.03%	56,097	76,453	20,356	36.29%	8	70,661	94,517	23,856	33.76%	
Operating Expenditures	5000-5999	384,761	418,261	33,500	8.71%	219,687	480,787	261,100	118.85%	9	604,448	899,048	294,600	48.74%	
Capital Outlay	6000-6599	45,855	45,855	-	0.00%	-	77,935	77,935			45,855	123,790	77,935	169.96%	
Other Outgo	7xxx's	24,428	24,428	-	0.00%	25,000	25,000	-	0.00%		49,428	49,428	-	0.00%	
Other Outgo	7300-7399	(21,947)	(24,172)	(2,225)	10.14%	21,947	24,172	2,225	10.14%		-	-	-	-	
Total Expenditures		1,576,363	1,620,127	43,764	2.78%	1,225,886	1,735,848	509,962	41.60%		2,802,249	3,355,975	553,726	19.76%	
Rev less Exp		454,401	464,437	10,036	2.21%	(213,038)	(419,861)	(206,823)	97.08%		241,363	44,576	(196,787)	-81.53%	
Other Sources/Uses															
Transfers In	8910-8979	52,722	64,604	11,882	22.54%	2	-	-	-		52,722	64,604	11,882	22.54%	
Contributions	8980-8999	(213,038)	(167,373)	45,665	-21.44%	3	213,038	167,373	(45,665)	-21.44%		-	-	-	
Transfers Out	7610-7699	-	-	-			-	-	-		-	-	-	-	
Total Other Sources		(160,316)	(102,769)	57,547	-35.90%		213,038	167,373	(45,665)	-21.44%		52,722	64,604	11,882	22.54%
Change in Fund Bal		294,085	361,668	67,583	22.98%		-	(252,488)	(252,488)		294,085	109,180	(184,905)	-62.87%	
Beg Fund Bal		3,592,074	4,793,767	1,201,693	33.45%		-	252,488	252,488		3,592,074	5,046,255	1,454,181	40.48%	
Adjustments		-	-	-			-	-	-		-	-	-	-	
Adj Beg Fund Bal		3,592,074	4,793,767	1,201,693	33.45%		-	252,488	252,488		3,592,074	5,046,255	1,454,181	40.48%	
End Fund Bal		3,886,159	5,155,435	1,269,276	32.66%		-	-	-		3,886,159	5,155,435	1,269,276	32.66%	
Non Spendable		500	500	-			-	-	-		500	500	-		
Restricted		-	-	-			-	-	-		-	-	-		
Comitted		-	-	-			-	-	-		-	-	-		
OPEB		92,485	62,794	(29,691)			-	-	-		92,485	62,794	(29,691)		
Assigned		-	-	-			-	-	-		-	-	-		
Deferred Maintenance		-	-	-			-	-	-		-	-	-		
REU		378,000	454,500	76,500			-	-	-		378,000	454,500	76,500		
Unassigned		3,415,174	4,637,641	1,222,467	35.80%		-	-	-		3,415,174	4,637,641	1,222,467	35.80%	

REU is: 13.5% 13.5%

Sierra County Office of Education
 2022/23 Second Interim Budget

1	Unrestricted revenue increased approx \$54k for SBHIP Assessment grant.
2	Unrestricted Transfers In increased approx \$12k for Adult Edn indirect costs.
3	Unrestricted/Restricted contributions decreased due to Special Education.
4	Restricted Federal revenue increased approx \$33k for ELO, increased approx \$32k for SpEd, and approx \$1k for SRSA.
5	Restricted State revenue increased approx \$111k for TUPE, increased approx \$108k for Foster Youth, increased approx \$16k for Learning Recovery BG.
6	Restricted local revenue increased approx \$2,450 for McKinney Vento.
7	Restricted classified salaries increased approx \$16,500 for ELO, increased approx \$11k for SpEd, \$1k for SRSA, increased approx \$10k for TUPE and approx \$9k for Foster Youth.
8	Restricted Materials & Supplies increased approx \$1k for ELO, Reduced approx (\$4k) for SpEd, increased approx \$2,450 for McKinney Vento, increased approx \$5k for Lottery, increased approx \$13k for TUPE and increased approx \$3k for Foster Youth.
9	Restricted operating expenditures increased approx \$148k for SpEd, increased approx \$7k for Educator Effectiveness, increased approx \$78k for TUPE, increased approx \$12k for Foster Youth, increased approx \$16k for Learning Recovery BG.
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Multi Year Projection

		2022/23 <i>Budget</i>			2023/24 <i>MYP</i>			2024/25 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	B	C	D	E	F	G	H	I
Revenues										
LCFF Revenues	8010-8099	1,619,200	-	1,619,200	1,750,841	-	1,750,841	1,812,821	-	1,812,821
Federal Revenues	8100-8299	-	225,605	225,605	-	192,845	192,845	-	192,845	192,845
State Revenues	8300-8599	6,564	1,083,432	1,089,996	6,564	989,132	995,696	6,564	989,132	995,696
Local Revenues	8600-8799	458,800	6,950	465,750	458,800	4,500	463,300	458,800	4,500	463,300
Transfers In	8910-8979	64,604	-	64,604	64,604	-	64,604	19,975	-	19,975
Contributions	8980-8999	(167,373)	167,373	-	(416,284)	416,284	-	(426,298)	426,298	-
Total Revenues		1,981,795	1,483,360	3,465,155	1,864,525	1,602,761	3,467,286	1,871,862	1,612,775	3,484,637
Expenditures										
Certificated Salaries	1000-1999	313,565	365,750	679,315	319,559	370,409	689,968	325,733	375,193	700,926
Classified Salaries	2000-2999	418,705	309,202	727,907	428,880	312,757	741,637	435,993	315,880	751,873
Benefits & Taxes	3000-3999	405,421	376,549	781,970	409,040	378,786	787,826	412,693	380,893	793,586
Materials & Supplies	4000-4999	18,064	76,453	94,517	18,064	73,256	91,320	18,064	73,256	91,320
Operating Expenditures	5000-5999	418,261	480,787	899,048	418,261	419,712	837,973	418,261	419,712	837,973
Capital Outlay	6000-6599	45,855	77,935	123,790	45,855	-	45,855	45,855	-	45,855
Other Outgo	7xxx's	24,428	25,000	49,428	24,428	25,000	49,428	24,428	25,000	49,428
Other Outgo	7300-7399	(24,172)	24,172	-	(24,172)	22,841	(1,331)	(24,172)	22,841	(1,331)
Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-
Total Expenditures		1,620,127	1,735,848	3,355,975	1,639,915	1,602,761	3,242,676	1,656,855	1,612,775	3,269,630
Rev less Exp		361,668	(252,488)	109,180	224,610	-	224,610	215,007	-	215,007
Change in Fund Bal		361,668	(252,488)	109,180	224,610	-	224,610	215,007	-	215,007
Beg Fund Bal		4,793,767	252,488	5,046,255	5,155,435	-	5,155,435	5,380,045	-	5,380,045
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		4,793,767	252,488	5,046,255	5,155,435	-	5,155,435	5,380,045	-	5,380,045
End Fund Bal		5,155,435	-	5,155,435	5,380,045	-	5,380,045	5,595,052	-	5,595,052
Non Spendable		500	-	500	500	-	500	500	-	500
Restricted		-	-	-	-	-	-	-	-	-
Comitted		-	-	-	-	-	-	-	-	-
OPEB		62,794	-	62,794	62,794	-	62,794	62,794	-	62,794
Assigned		-	-	-	-	-	-	-	-	-
REU		454,500	-	454,500	454,500	-	454,500	454,500	-	454,500
Unassigned		4,637,641	-	4,637,641	4,862,251	-	4,925,045	5,077,258	-	5,140,052

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:					
Form	Description	2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund	G	G		G
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				

53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund	S	S	S	GS
STAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,619,200.00	1,619,200.00	1,009,739.75	1,619,200.00	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	6,564.00	6,564.00	527.60	6,564.00	0.00	0.0%
4) Other Local Revenue		8600-8799	405,000.00	405,000.00	231,278.35	458,800.00	53,800.00	13.3%
5) TOTAL, REVENUES			2,030,764.00	2,030,764.00	1,241,545.70	2,084,564.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	311,565.00	311,565.00	168,263.70	313,565.00	(2,000.00)	-0.6%
2) Classified Salaries		2000-2999	416,205.00	416,205.00	212,465.54	418,705.00	(2,500.00)	-0.6%
3) Employee Benefits		3000-3999	400,932.00	400,932.00	231,139.49	405,421.00	(4,489.00)	-1.1%
4) Books and Supplies		4000-4999	14,564.00	14,564.00	6,907.53	18,064.00	(3,500.00)	-24.0%
5) Services and Other Operating Expenditures		5000-5999	384,761.00	384,761.00	162,588.54	418,261.00	(33,500.00)	-8.7%
6) Capital Outlay		6000-6999	45,855.00	45,855.00	0.00	45,855.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(21,947.00)	(21,947.00)	(736.92)	(24,172.00)	2,225.00	-10.1%
9) TOTAL, EXPENDITURES			1,576,363.00	1,576,363.00	780,627.88	1,620,127.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			454,401.00	454,401.00	460,917.82	464,437.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	52,722.00	52,722.00	0.00	64,604.00	11,882.00	22.5%
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	(213,038.00)	(213,038.00)	0.00	(167,373.00)	45,665.00	-21.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(160,316.00)	(160,316.00)	0.00	(102,769.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			294,085.00	294,085.00	460,917.82	361,668.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		4,793,767.00	4,793,767.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		4,793,767.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		4,793,767.00		
2) Ending Balance, June 30 (E + F1e)			294,085.00	294,085.00		5,155,435.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		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	92,485.00	92,485.00		62,794.00		
OPEB	0000	9760	92,485.00					
OPEB	0000	9760		92,485.00				
OPEB	0000	9760				62,794.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		454,500.00		
Unassigned/Unappropriated Amount		9790	201,100.00	201,100.00		4,637,641.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,366,935.00	1,366,935.00	860,865.00	1,366,935.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	183,496.00	183,496.00	102,365.00	183,496.00	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	601.00	601.00	0.00	601.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	65,368.00	65,368.00	44,432.09	65,368.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,200.00	2,200.00	2,077.66	2,200.00	0.00	0.0%
Prior Years' Taxes		8043	100.00	100.00	0.00	100.00	0.00	0.0%
Supplemental Taxes		8044	500.00	500.00	0.00	500.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,619,200.00	1,619,200.00	1,009,739.75	1,619,200.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers 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			1,619,200.00	1,619,200.00	1,009,739.75	1,619,200.00	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		
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, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/IP 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	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	3,064.00	3,064.00	527.60	3,064.00	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, 6680, 6685, 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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,564.00	6,564.00	527.60	6,564.00	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%
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	30,000.00	30,000.00	24,687.45	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	368,000.00	368,000.00	150,460.85	368,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	7,000.00	7,000.00	56,130.05	60,800.00	53,800.00	768.6%
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			405,000.00	405,000.00	231,278.35	458,800.00	53,800.00	13.3%
TOTAL, REVENUES			2,030,764.00	2,030,764.00	1,241,545.70	2,084,564.00	53,800.00	2.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	155,307.00	155,307.00	82,599.45	155,307.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	1,222.13	2,000.00	(2,000.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	156,258.00	156,258.00	84,442.12	156,258.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			311,565.00	311,565.00	168,263.70	313,565.00	(2,000.00)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,646.00	14,646.00	5,626.12	16,646.00	(2,000.00)	-13.7%
Classified Support Salaries		2200	37,655.00	37,655.00	(709.10)	37,655.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	145,982.00	145,982.00	78,740.00	145,982.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	217,922.00	217,922.00	128,808.52	218,422.00	(500.00)	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			416,205.00	416,205.00	212,465.54	418,705.00	(2,500.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	59,510.00	59,510.00	31,878.17	59,892.00	(382.00)	-0.6%
PERS		3201-3202	109,113.00	109,113.00	58,279.42	109,747.00	(634.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	38,046.00	38,046.00	18,855.13	38,267.00	(221.00)	-0.6%
Health and Welfare Benefits		3401-3402	149,060.00	149,060.00	88,715.40	152,060.00	(3,000.00)	-2.0%
Unemployment Insurance		3501-3502	3,716.00	3,716.00	2,042.29	3,738.00	(22.00)	-0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	25,798.00	25,798.00	15,680.58	26,028.00	(230.00)	-0.9%
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	15,689.00	15,689.00	15,688.50	15,689.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			400,932.00	400,932.00	231,139.49	405,421.00	(4,489.00)	-1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	11,350.00	11,350.00	5,155.11	14,850.00	(3,500.00)	-30.8%
Noncapitalized Equipment		4400	3,214.00	3,214.00	1,752.42	3,214.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,564.00	14,564.00	6,907.53	18,064.00	(3,500.00)	-24.0%
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	7,472.00	7,472.00	3,978.37	15,472.00	(8,000.00)	-107.1%
Dues and Memberships		5300	18,000.00	18,000.00	24,526.83	31,000.00	(13,000.00)	-72.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,000.00	7,000.00	1,132.21	7,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	544.47	1,500.00	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	339,289.00	339,289.00	126,006.44	348,289.00	(9,000.00)	-2.7%
Communications		5900	11,500.00	11,500.00	6,400.22	15,000.00	(3,500.00)	-30.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			384,761.00	384,761.00	162,588.54	418,261.00	(33,500.00)	-8.7%
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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	25,855.00	25,855.00	0.00	25,855.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,855.00	45,855.00	0.00	45,855.00	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	24,428.00	24,428.00	0.00	24,428.00	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)
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(21,947.00)	(21,947.00)	(736.92)	(24,172.00)	2,225.00	-10.1%
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			(21,947.00)	(21,947.00)	(736.92)	(24,172.00)	2,225.00	-10.1%
TOTAL, EXPENDITURES			1,576,363.00	1,576,363.00	780,627.88	1,620,127.00	(43,764.00)	-2.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	52,722.00	52,722.00	0.00	64,604.00	11,882.00	22.5%
(a) TOTAL, INTERFUND TRANSFERS IN			52,722.00	52,722.00	0.00	64,604.00	11,882.00	22.5%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
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	(213,038.00)	(213,038.00)	0.00	(167,373.00)	45,665.00	-21.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(213,038.00)	(213,038.00)	0.00	(167,373.00)	45,665.00	-21.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(160,316.00)	(160,316.00)	0.00	(102,769.00)	57,547.00	-35.9%

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	159,842.00	159,842.00	(2,055.52)	225,605.00	65,763.00	41.1%
3) Other State Revenue		8300-8599	848,506.00	848,506.00	169,525.56	1,083,432.00	234,926.00	27.7%
4) Other Local Revenue		8600-8799	4,500.00	4,500.00	2,450.00	6,950.00	2,450.00	54.4%
5) TOTAL, REVENUES			1,012,848.00	1,012,848.00	169,920.04	1,315,987.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	338,138.00	338,138.00	150,945.73	365,750.00	(27,612.00)	-8.2%
2) Classified Salaries		2000-2999	261,826.00	261,826.00	104,657.30	309,202.00	(47,376.00)	-18.1%
3) Employee Benefits		3000-3999	303,191.00	303,191.00	115,800.62	376,549.00	(73,358.00)	-24.2%
4) Books and Supplies		4000-4999	56,097.00	56,097.00	21,955.37	76,453.00	(20,356.00)	-36.3%
5) Services and Other Operating Expenditures		5000-5999	219,687.00	219,687.00	151,035.72	480,787.00	(261,100.00)	-118.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	77,935.00	(77,935.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	21,947.00	21,947.00	736.92	24,172.00	(2,225.00)	-10.1%
9) TOTAL, EXPENDITURES			1,225,886.00	1,225,886.00	545,131.66	1,735,848.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(213,038.00)	(213,038.00)	(375,211.62)	(419,861.00)		
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	213,038.00	213,038.00	0.00	167,373.00	(45,665.00)	-21.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			213,038.00	213,038.00	0.00	167,373.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(375,211.62)	(252,488.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		252,488.00	252,488.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		252,488.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		252,488.00		
2) Ending Balance, June 30 (E + F1e)			0.00	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		

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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	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		
Receipt from Co. Board of Sup.		8070	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%

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)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	111,950.00	111,950.00	0.00	111,950.00	0.00	0.0%
Special Education Discretionary Grants		8182	25,789.00	25,789.00	0.00	57,296.00	31,507.00	122.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,103.00	22,103.00	(2,055.52)	56,359.00	34,256.00	155.0%
TOTAL, FEDERAL REVENUE			159,842.00	159,842.00	(2,055.52)	225,605.00	65,763.00	41.1%
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	569,550.00	569,550.00	0.00	569,550.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,300.00	1,300.00	65.21	1,300.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	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, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	110,802.75	185,801.00	110,801.00	147.7%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	202,656.00	202,656.00	58,657.60	326,781.00	124,125.00	61.2%
TOTAL, OTHER STATE REVENUE			848,506.00	848,506.00	169,525.56	1,083,432.00	234,926.00	27.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	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								

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)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,500.00	4,500.00	2,450.00	6,950.00	2,450.00	54.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
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			4,500.00	4,500.00	2,450.00	6,950.00	2,450.00	54.4%
TOTAL, REVENUES			1,012,848.00	1,012,848.00	169,920.04	1,315,987.00	303,139.00	29.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	230,582.00	230,582.00	90,985.81	253,194.00	(22,612.00)	-9.8%
Certificated Pupil Support Salaries		1200	37,716.00	37,716.00	20,386.82	38,716.00	(1,000.00)	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	69,840.00	69,840.00	39,573.10	73,840.00	(4,000.00)	-5.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			338,138.00	338,138.00	150,945.73	365,750.00	(27,612.00)	-8.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	162,136.00	162,136.00	68,539.91	177,112.00	(14,976.00)	-9.2%
Classified Support Salaries		2200	53,670.00	53,670.00	28,067.14	65,070.00	(11,400.00)	-21.2%
Classified Supervisors' and Administrators' Salaries		2300	25,000.00	25,000.00	6,250.00	32,500.00	(7,500.00)	-30.0%
Clerical, Technical and Office Salaries		2400	500.00	500.00	0.00	14,000.00	(13,500.00)	-2,700.0%
Other Classified Salaries		2900	20,520.00	20,520.00	1,800.25	20,520.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			261,826.00	261,826.00	104,657.30	309,202.00	(47,376.00)	-18.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	131,304.00	131,304.00	26,998.40	136,578.00	(5,274.00)	-4.0%
PERS		3201-3202	54,823.00	54,823.00	21,735.85	66,844.00	(12,021.00)	-21.9%
OASDI/Medicare/Alternative		3301-3302	26,795.00	26,795.00	10,007.56	30,824.00	(4,029.00)	-15.0%
Health and Welfare Benefits		3401-3402	65,962.00	65,962.00	45,605.02	114,594.00	(48,632.00)	-73.7%
Unemployment Insurance		3501-3502	3,003.00	3,003.00	1,274.04	3,379.00	(376.00)	-12.5%
Workers' Compensation		3601-3602	21,304.00	21,304.00	10,179.75	24,330.00	(3,026.00)	-14.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

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 Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			303,191.00	303,191.00	115,800.62	376,549.00	(73,358.00)	-24.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,300.00	1,300.00	0.00	6,081.00	(4,781.00)	-367.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	48,297.00	48,297.00	21,955.37	62,872.00	(14,575.00)	-30.2%
Noncapitalized Equipment		4400	6,500.00	6,500.00	0.00	7,500.00	(1,000.00)	-15.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			56,097.00	56,097.00	21,955.37	76,453.00	(20,356.00)	-36.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Travel and Conferences		5200	8,476.00	8,476.00	9,153.07	27,615.00	(19,139.00)	-225.8%
Dues and Memberships		5300	1,847.00	1,847.00	2,388.71	1,847.00	0.00	0.0%
Insurance		5400-5450	15,000.00	15,000.00	24,457.60	25,000.00	(10,000.00)	-66.7%
Operations and Housekeeping Services		5500	7,500.00	7,500.00	3,380.91	7,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	73.75	1,500.00	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	144,364.00	144,364.00	111,130.76	374,723.00	(230,359.00)	-159.6%
Communications		5900	1,000.00	1,000.00	450.92	2,602.00	(1,602.00)	-160.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			219,687.00	219,687.00	151,035.72	480,787.00	(261,100.00)	-118.9%
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	77,935.00	(77,935.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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	77,935.00	(77,935.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	21,947.00	21,947.00	736.92	24,172.00	(2,225.00)	-10.1%
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			21,947.00	21,947.00	736.92	24,172.00	(2,225.00)	-10.1%
TOTAL, EXPENDITURES			1,225,886.00	1,225,886.00	545,131.66	1,735,848.00	(509,962.00)	-41.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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%
Other 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)
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
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	213,038.00	213,038.00	0.00	167,373.00	(45,665.00)	-21.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			213,038.00	213,038.00	0.00	167,373.00	(45,665.00)	-21.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			213,038.00	213,038.00	0.00	167,373.00	45,665.00	21.4%

2022-23 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,619,200.00	1,619,200.00	1,009,739.75	1,619,200.00	0.00	0.0%
2) Federal Revenue		8100-8299	159,842.00	159,842.00	(2,055.52)	225,605.00	65,763.00	41.1%
3) Other State Revenue		8300-8599	855,070.00	855,070.00	170,053.16	1,089,996.00	234,926.00	27.5%
4) Other Local Revenue		8600-8799	409,500.00	409,500.00	233,728.35	465,750.00	56,250.00	13.7%
5) TOTAL, REVENUES			3,043,612.00	3,043,612.00	1,411,465.74	3,400,551.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	649,703.00	649,703.00	319,209.43	679,315.00	(29,612.00)	-4.6%
2) Classified Salaries		2000-2999	678,031.00	678,031.00	317,122.84	727,907.00	(49,876.00)	-7.4%
3) Employee Benefits		3000-3999	704,123.00	704,123.00	346,940.11	781,970.00	(77,847.00)	-11.1%
4) Books and Supplies		4000-4999	70,661.00	70,661.00	28,862.90	94,517.00	(23,856.00)	-33.8%
5) Services and Other Operating Expenditures		5000-5999	604,448.00	604,448.00	313,624.26	899,048.00	(294,600.00)	-48.7%
6) Capital Outlay		6000-6999	45,855.00	45,855.00	0.00	123,790.00	(77,935.00)	-170.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	49,428.00	49,428.00	0.00	49,428.00	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			2,802,249.00	2,802,249.00	1,325,759.54	3,355,975.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			241,363.00	241,363.00	85,706.20	44,576.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	52,722.00	52,722.00	0.00	64,604.00	11,882.00	22.5%
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			52,722.00	52,722.00	0.00	64,604.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			294,085.00	294,085.00	85,706.20	109,180.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		5,046,255.00	5,046,255.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		5,046,255.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		5,046,255.00		
2) Ending Balance, June 30 (E + F1e)			294,085.00	294,085.00		5,155,435.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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County School Service Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All 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	92,485.00	92,485.00		62,794.00		
OPEB	0000	9760	92,485.00					
OPEB	0000	9760		92,485.00				
OPEB	0000	9760				62,794.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		454,500.00		
Unassigned/Unappropriated Amount		9790	201,100.00	201,100.00		4,637,641.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,366,935.00	1,366,935.00	860,865.00	1,366,935.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	183,496.00	183,496.00	102,365.00	183,496.00	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	601.00	601.00	0.00	601.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	65,368.00	65,368.00	44,432.09	65,368.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,200.00	2,200.00	2,077.66	2,200.00	0.00	0.0%
Prior Years' Taxes		8043	100.00	100.00	0.00	100.00	0.00	0.0%
Supplemental Taxes		8044	500.00	500.00	0.00	500.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,619,200.00	1,619,200.00	1,009,739.75	1,619,200.00	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%

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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)
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			1,619,200.00	1,619,200.00	1,009,739.75	1,619,200.00	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	111,950.00	111,950.00	0.00	111,950.00	0.00	0.0%
Special Education Discretionary Grants		8182	25,789.00	25,789.00	0.00	57,296.00	31,507.00	122.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,103.00	22,103.00	(2,055.52)	56,359.00	34,256.00	155.0%
TOTAL, FEDERAL REVENUE			159,842.00	159,842.00	(2,055.52)	225,605.00	65,763.00	41.1%
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	569,550.00	569,550.00	0.00	569,550.00	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	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,364.00	4,364.00	592.81	4,364.00	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)
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, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	110,802.75	185,801.00	110,801.00	147.7%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	202,656.00	202,656.00	58,657.60	326,781.00	124,125.00	61.2%
TOTAL, OTHER STATE REVENUE			855,070.00	855,070.00	170,053.16	1,089,996.00	234,926.00	27.5%
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	30,000.00	30,000.00	24,687.45	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	368,000.00	368,000.00	150,460.85	368,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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	11,500.00	11,500.00	58,580.05	67,750.00	56,250.00	489.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			409,500.00	409,500.00	233,728.35	465,750.00	56,250.00	13.7%
TOTAL, REVENUES			3,043,612.00	3,043,612.00	1,411,465.74	3,400,551.00	356,939.00	11.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	385,889.00	385,889.00	173,585.26	408,501.00	(22,612.00)	-5.9%
Certificated Pupil Support Salaries		1200	37,716.00	37,716.00	21,608.95	40,716.00	(3,000.00)	-8.0%
Certificated Supervisors' and Administrators' Salaries		1300	226,098.00	226,098.00	124,015.22	230,098.00	(4,000.00)	-1.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			649,703.00	649,703.00	319,209.43	679,315.00	(29,612.00)	-4.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	176,782.00	176,782.00	74,166.03	193,758.00	(16,976.00)	-9.6%
Classified Support Salaries		2200	91,325.00	91,325.00	27,358.04	102,725.00	(11,400.00)	-12.5%
Classified Supervisors' and Administrators' Salaries		2300	170,982.00	170,982.00	84,990.00	178,482.00	(7,500.00)	-4.4%
Clerical, Technical and Office Salaries		2400	218,422.00	218,422.00	128,808.52	232,422.00	(14,000.00)	-6.4%
Other Classified Salaries		2900	20,520.00	20,520.00	1,800.25	20,520.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			678,031.00	678,031.00	317,122.84	727,907.00	(49,876.00)	-7.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	190,814.00	190,814.00	58,876.57	196,470.00	(5,656.00)	-3.0%
PERS		3201-3202	163,936.00	163,936.00	80,015.27	176,591.00	(12,655.00)	-7.7%
OASDI/Medicare/Alternative		3301-3302	64,841.00	64,841.00	28,862.69	69,091.00	(4,250.00)	-6.6%
Health and Welfare Benefits		3401-3402	215,022.00	215,022.00	134,320.42	266,654.00	(51,632.00)	-24.0%
Unemployment Insurance		3501-3502	6,719.00	6,719.00	3,316.33	7,117.00	(398.00)	-5.9%
Workers' Compensation		3601-3602	47,102.00	47,102.00	25,860.33	50,358.00	(3,256.00)	-6.9%

2022-23 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	15,689.00	15,689.00	15,688.50	15,689.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			704,123.00	704,123.00	346,940.11	781,970.00	(77,847.00)	-11.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,300.00	1,300.00	0.00	6,081.00	(4,781.00)	-367.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	59,647.00	59,647.00	27,110.48	77,722.00	(18,075.00)	-30.3%
Noncapitalized Equipment		4400	9,714.00	9,714.00	1,752.42	10,714.00	(1,000.00)	-10.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			70,661.00	70,661.00	28,862.90	94,517.00	(23,856.00)	-33.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Travel and Conferences		5200	15,948.00	15,948.00	13,131.44	43,087.00	(27,139.00)	-170.2%
Dues and Memberships		5300	19,847.00	19,847.00	26,915.54	32,847.00	(13,000.00)	-65.5%
Insurance		5400-5450	15,000.00	15,000.00	24,457.60	25,000.00	(10,000.00)	-66.7%
Operations and Housekeeping Services		5500	14,500.00	14,500.00	4,513.12	14,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,000.00	3,000.00	618.22	3,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	483,653.00	483,653.00	237,137.20	723,012.00	(239,359.00)	-49.5%
Communications		5900	12,500.00	12,500.00	6,851.14	17,602.00	(5,102.00)	-40.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			604,448.00	604,448.00	313,624.26	899,048.00	(294,600.00)	-48.7%
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	77,935.00	(77,935.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	25,855.00	25,855.00	0.00	25,855.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,855.00	45,855.00	0.00	123,790.00	(77,935.00)	-170.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	25,000.00	25,000.00	0.00	25,000.00	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	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
Payments to County Offices		7142	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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			49,428.00	49,428.00	0.00	49,428.00	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			2,802,249.00	2,802,249.00	1,325,759.54	3,355,975.00	(553,726.00)	-19.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	52,722.00	52,722.00	0.00	64,604.00	11,882.00	22.5%
(a) TOTAL, INTERFUND TRANSFERS IN			52,722.00	52,722.00	0.00	64,604.00	11,882.00	22.5%
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								

2022-23 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
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)			52,722.00	52,722.00	0.00	64,604.00	(11,882.00)	-22.5%

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	31,025.00	31,025.00	4,712.00	18,940.00	(12,085.00)	-39.0%
3) Other State Revenue		8300-8599	306,200.00	306,200.00	114,804.00	280,724.00	(25,476.00)	-8.3%
4) Other Local Revenue		8600-8799	0.00	0.00	3,043.08	190,509.00	190,509.00	New
5) TOTAL, REVENUES			337,225.00	337,225.00	122,559.08	490,173.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	115,066.00	115,066.00	82,265.17	179,160.00	(64,094.00)	-55.7%
2) Classified Salaries		2000-2999	32,809.00	32,809.00	18,174.61	37,447.00	(4,638.00)	-14.1%
3) Employee Benefits		3000-3999	76,107.00	76,107.00	40,080.20	107,779.00	(31,672.00)	-41.6%
4) Books and Supplies		4000-4999	26,467.00	26,467.00	4,503.08	125,122.00	(98,655.00)	-372.7%
5) Services and Other Operating Expenditures		5000-5999	41,000.00	41,000.00	23,441.76	50,279.00	(9,279.00)	-22.6%
6) Capital Outlay		6000-6999	39,054.00	39,054.00	(19,272.67)	222,796.00	(183,742.00)	-470.5%
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			330,503.00	330,503.00	149,192.15	722,583.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,722.00	6,722.00	(26,633.07)	(232,410.00)		
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	6,722.00	6,722.00	0.00	18,604.00	(11,882.00)	-176.8%
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			(6,722.00)	(6,722.00)	0.00	(18,604.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(26,633.07)	(251,014.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		251,014.00	251,014.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		251,014.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		251,014.00		
2) Ending Balance, June 30 (E + F1e)			0.00	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) 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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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								
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%
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	31,025.00	31,025.00	4,712.00	18,940.00	(12,085.00)	-39.0%
TOTAL, FEDERAL REVENUE			31,025.00	31,025.00	4,712.00	18,940.00	(12,085.00)	-39.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	301,000.00	301,000.00	114,804.00	275,524.00	(25,476.00)	-8.5%
All Other State Revenue	All Other	8590	5,200.00	5,200.00	0.00	5,200.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			306,200.00	306,200.00	114,804.00	280,724.00	(25,476.00)	-8.3%
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	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%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	3,043.08	190,509.00	190,509.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	3,043.08	190,509.00	190,509.00	New
TOTAL, REVENUES			337,225.00	337,225.00	122,559.08	490,173.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,500.00	4,500.00	17,768.29	40,952.00	(36,452.00)	-810.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	110,566.00	110,566.00	64,496.88	138,208.00	(27,642.00)	-25.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			115,066.00	115,066.00	82,265.17	179,160.00	(64,094.00)	-55.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,000.00	2,000.00	0.00	4,500.00	(2,500.00)	-125.0%
Classified Support Salaries		2200	3,415.00	3,415.00	0.00	0.00	3,415.00	100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	27,394.00	27,394.00	18,174.61	32,947.00	(5,553.00)	-20.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			32,809.00	32,809.00	18,174.61	37,447.00	(4,638.00)	-14.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	27,178.00	27,178.00	12,617.87	39,420.00	(12,242.00)	-45.0%
PERS		3201-3202	8,173.00	8,173.00	4,610.92	9,402.00	(1,229.00)	-15.0%
OASDI/Medicare/Alternative		3301-3302	4,178.00	4,178.00	3,475.67	5,462.00	(1,284.00)	-30.7%
Health and Welfare Benefits		3401-3402	30,555.00	30,555.00	14,901.20	44,231.00	(13,676.00)	-44.8%
Unemployment Insurance		3501-3502	740.00	740.00	502.20	1,084.00	(344.00)	-46.5%
Workers' Compensation		3601-3602	5,283.00	5,283.00	3,972.34	8,180.00	(2,897.00)	-54.8%
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			76,107.00	76,107.00	40,080.20	107,779.00	(31,672.00)	-41.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,000.00	3,000.00	8,416.41	10,000.00	(7,000.00)	-233.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	18,467.00	18,467.00	1,628.89	55,899.00	(37,432.00)	-202.7%
Noncapitalized Equipment		4400	5,000.00	5,000.00	(5,542.22)	59,223.00	(54,223.00)	-1,084.5%
TOTAL, BOOKS AND SUPPLIES			26,467.00	26,467.00	4,503.08	125,122.00	(98,655.00)	-372.7%
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	7,500.00	7,500.00	(582.10)	7,500.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	1,130.00	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,200.00	4,200.00	809.60	10,000.00	(5,800.00)	-138.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,600.00	2,600.00	(399.05)	3,679.00	(1,079.00)	-41.5%
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	23,600.00	23,600.00	21,319.93	24,100.00	(500.00)	-2.1%
Communications		5900	1,600.00	1,600.00	1,163.38	3,500.00	(1,900.00)	-118.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,000.00	41,000.00	23,441.76	50,279.00	(9,279.00)	-22.6%
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	34,054.00	34,054.00	(19,272.67)	212,087.00	(178,033.00)	-522.8%
Equipment		6400	5,000.00	5,000.00	0.00	10,709.00	(5,709.00)	-114.2%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			39,054.00	39,054.00	(19,272.67)	222,796.00	(183,742.00)	-470.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
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%
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			330,503.00	330,503.00	149,192.15	722,583.00		
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	6,722.00	6,722.00	0.00	18,604.00	(11,882.00)	-176.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,722.00	6,722.00	0.00	18,604.00	(11,882.00)	-176.8%
OTHER SOURCES/USES								
SOURCES								
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%
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								
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)			(6,722.00)	(6,722.00)	0.00	(18,604.00)		

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	308,000.00	308,000.00	0.00	308,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			308,000.00	308,000.00	0.00	308,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	262,000.00	262,000.00	0.00	262,000.00	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			262,000.00	262,000.00	0.00	262,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,000.00	46,000.00	0.00	46,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,000.00	46,000.00	0.00	46,000.00	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			(46,000.00)	(46,000.00)	0.00	(46,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	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) 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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Forest Reserve Funds		8260	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	262,000.00	262,000.00	0.00	262,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			308,000.00	308,000.00	0.00	308,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			308,000.00	308,000.00	0.00	308,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	262,000.00	262,000.00	0.00	262,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			262,000.00	262,000.00	0.00	262,000.00	0.00	0.0%
TOTAL, EXPENDITURES			262,000.00	262,000.00	0.00	262,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%

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

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)	396.18	396.18	396.18	396.18	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)	396.18	396.18	396.18	396.18	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	2.12	2.12	2.12	2.12	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]	12.27	12.27	12.27	12.27	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.39	14.39	14.39	14.39	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	410.57	410.57	410.57	410.57	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)]	.01	.01	.01	.01	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	.01	.01	.01	.01	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	396.18	396.18	396.18	396.18	0.00	0.0%
b. Special Education-Special Day Class	3.46	3.46	3.46	3.46	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]	12.53	12.53	12.53	12.53	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	412.17	412.17	412.17	412.17	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	412.18	412.18	412.18	412.18	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	15.99	15.99	15.99	15.99	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%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE								
A. BEGINNING CASH			4,018,687.98	4,108,556.27	4,191,433.22	4,338,839.49	4,420,451.23	4,201,379.63	4,230,574.56	4,172,474.65
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		105,203.00	92,154.00	217,060.00	165,877.00	0.00	217,059.00	165,877.00	165,000.00
Property Taxes	8020-8079							46,509.75		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		(8,248.52)				6,193.00		0.00	
Other State Revenue	8300-8599		6,424.85	35,516.00	0.00	119,460.96	8,183.00	0.00	468.35	375,000.00
Other Local Revenue	8600-8799		3,687.12	59,358.47	7,021.66	153,743.64	7,035.66	2,621.80	260.00	10,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979		(6,769.00)						6,769.00	
TOTAL RECEIPTS			100,297.45	187,028.47	224,081.66	439,081.60	21,411.66	266,190.55	173,374.35	550,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		26,175.24	24,257.80	54,153.82	54,353.43	54,492.09	54,202.98	51,574.07	54,950.02
Classified Salaries	2000-2999		36,066.57	34,530.05	49,126.17	49,903.62	48,613.30	51,742.65	47,140.48	49,870.34
Employee Benefits	3000-3999		45,972.20	29,314.77	53,256.90	53,388.34	53,587.69	55,962.77	55,457.44	56,566.53
Books and Supplies	4000-4999			.59	3,501.81	1,834.21	14,761.49	5,756.43	3,008.37	4,897.05
Services	5000-5999		126,067.11	17,938.98	14,725.83	62,227.80	22,748.93	31,909.96	38,005.65	23,216.73
Capital Outlay	6000-6599							0.00		0.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			234,281.12	106,042.19	174,764.53	221,707.40	194,203.50	199,574.79	195,186.01	189,500.67
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(600.00)								
Accounts Receivable	9200-9299	(1,232,861.41)	7,575.91		2,068.00	1,193.00		0.00		20,183.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(1,233,461.41)	7,575.91	0.00	2,068.00	1,193.00	0.00	0.00	0.00	20,183.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(23,812.10)	8,628.04	1,744.86	3,056.00	(2,636.00)	7,988.00	1,721.58	2,617.26	(2,870.35)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	(182,082.01)				119,336.50			0.00	
Deferred Inflows of Resources	9690		(224,904.09)	(3,635.53)	(99,077.14)	20,254.96	38,291.76	35,699.25	33,670.99	(632,281.47)
SUBTOTAL		(205,894.11)	(216,276.05)	(1,890.67)	(96,021.14)	136,955.46	46,279.76	37,420.83	36,288.25	(635,151.82)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(1,027,567.30)	223,851.96	1,890.67	98,089.14	(135,762.46)	(46,279.76)	(37,420.83)	(36,288.25)	655,334.82
E. NET INCREASE/DECREASE (B - C + D)			89,868.29	82,876.95	147,406.27	81,611.74	(219,071.60)	29,194.93	(58,099.91)	1,015,834.15
F. ENDING CASH (A + E)			4,108,556.27	4,191,433.22	4,338,839.49	4,420,451.23	4,201,379.63	4,230,574.56	4,172,474.65	5,188,308.80
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE							
A. BEGINNING CASH		5,188,308.80	5,470,710.39	5,695,448.98	5,771,461.96				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	165,000.00		105,431.00	0.00	151,770.00		1,550,431.00	1,550,431.00
Property Taxes	8020-8079		22,259.25					68,769.00	68,769.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	45,000.00		64,842.00	108,990.00	8,828.52		225,605.00	225,605.00
Other State Revenue	8300-8599	85,000.00	325,000.00	65,070.00	9,363.23	60,509.61		1,089,996.00	1,089,996.00
Other Local Revenue	8600-8799	25,000.00	87,500.00	16,359.15		93,162.50		465,750.00	465,750.00
Interfund Transfers In	8910-8929		11,989.00		52,615.00			64,604.00	64,604.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		320,000.00	446,748.25	251,702.15	170,968.23	314,270.63	0.00	3,465,155.00	3,465,155.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	75,000.00	75,000.00	75,000.00	80,155.55	0.00		679,315.00	679,315.00
Classified Salaries	2000-2999	96,500.00	85,750.00	89,314.97	89,348.85			727,907.00	727,907.00
Employee Benefits	3000-3999	73,064.17	88,500.00	78,500.00	138,399.19			781,970.00	781,970.00
Books and Supplies	4000-4999	10,000.00	12,965.15	12,500.00	25,291.90			94,517.00	94,517.00
Services	5000-5999	90,998.24	117,500.00	227,650.00	126,058.77			899,048.00	899,048.00
Capital Outlay	6000-6599	28,500.00	54,800.00	20,290.00	20,200.00			123,790.00	123,790.00
Other Outgo	7000-7499				49,428.00			49,428.00	49,428.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		374,062.41	434,515.15	503,254.97	528,882.26	0.00	0.00	3,355,975.00	3,355,975.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				600.00			600.00	
Accounts Receivable	9200-9299	376,400.00	229,000.00	344,500.00	77,744.50	174,197.00		1,232,861.41	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		376,400.00	229,000.00	344,500.00	78,344.50	174,197.00	0.00	1,233,461.41	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,986.00	8,765.00	4,164.20	(12,352.49)			23,812.10	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	36,950.00	7,729.51	12,770.00	5,296.00			182,082.01	
Deferred Inflows of Resources	9690							(831,981.27)	
SUBTOTAL		39,936.00	16,494.51	16,934.20	(7,056.49)	0.00	0.00	(626,087.16)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		336,464.00	212,505.49	327,565.80	85,400.99	174,197.00	0.00	1,859,548.57	0.00
E. NET INCREASE/DECREASE (B - C + D)		282,401.59	224,738.59	76,012.98	(272,513.04)	488,467.63	0.00	1,968,728.57	109,180.00
F. ENDING CASH (A + E)		5,470,710.39	5,695,448.98	5,771,461.96	5,498,948.92				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,987,416.55	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			5,498,948.92	5,498,948.92	5,498,948.92	5,498,948.92	5,498,948.92	5,498,948.92	5,498,948.92	5,498,948.92
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			5,498,948.92	5,498,948.92	5,498,948.92	5,498,948.92	5,498,948.92	5,498,948.92	5,498,948.92	5,498,948.92
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		5,498,948.92	5,498,948.92	5,498,948.92	5,498,948.92				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		5,498,948.92	5,498,948.92	5,498,948.92	5,498,948.92				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,498,948.92	

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

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:
This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: March 14, 2023 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Nona Griesert Telephone: 530-993-1660, x-120
Title: Director of Business Services/CBO E-mail: ngriesert@spjUSD.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since first interim.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
5	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	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
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 county school service 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 county school service 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 county office have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X X	X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in OPEB liabilities?		X X
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since first interim in self-insurance liabilities?	X 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) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X X X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,355,975.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	436,063.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	123,790.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	183,931.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				307,721.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,612,191.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				.01
B. Expenditures per ADA (Line I.E divided by Line II.A)				261,219,100.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			0.00	0.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			0.00	0.00
B. Required effort (Line A.2 times 90%)			0.00	0.00

C. Current year expenditures (Line I.E and Line II.B)	2,612,191.00	261,219,100.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 270,243.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

N/A

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,918,949.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 14.08%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

- Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 79,867.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 154,810.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	11,388.19
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	246,065.19
9. Carry-Forward Adjustment (Part IV, Line F)	142,785.27
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	388,850.45
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,185,022.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	370,346.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	354,420.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	78,853.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	92,512.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	16,789.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	634,161.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	95,095.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	69,493.81
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	499,787.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,396,478.81
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	7.24%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/lc) (Line A10 divided by Line B19)	11.45%
Part IV - Carry-forward Adjustment	

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	246,065.19
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(19,726.54)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.46%) times Part III, Line B19); zero if negative	142,785.27
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.46%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.46%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	142,785.27
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	142,785.27

Approved indirect cost rate: 2.46%
Highest rate used in any program: 2.46%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3305	14,910.00	366.00	2.45%
01	3310	268,333.00	2,687.00	1.00%
01	3315	68,637.00	484.00	0.71%
01	3327	4,496.00	110.00	2.45%
01	3345	976.00	24.00	2.46%
01	3395	14,564.00	358.00	2.46%
01	6266	7,078.00	174.00	2.46%
01	6500	605,974.00	13,674.00	2.26%
01	6520	22,915.00	480.00	2.09%
01	6536	6,915.00	170.00	2.46%
01	6537	31,109.00	765.00	2.46%
01	6546	67,478.00	693.00	1.03%
01	6680	123,079.00	764.00	0.62%
01	6685	56,848.00	900.00	1.58%
01	7366	116,482.00	2,131.00	1.83%
01	7435	15,973.00	392.00	2.45%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		15.99	0.00%	15.99	0.00%	15.99
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,619,200.00	8.13%	1,750,841.00	3.54%	1,812,821.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,564.00	0.00%	6,564.00	0.00%	6,564.00
4. Other Local Revenues	8600-8799	458,800.00	0.00%	458,800.00	0.00%	458,800.00
5. Other Financing Sources						
a. Transfers In	8900-8929	64,604.00	0.00%	64,604.00	(69.08%)	19,975.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(167,373.00)	148.72%	(416,284.00)	2.41%	(426,298.00)
6. Total (Sum lines A1 thru A5c)		1,981,795.00	(5.92%)	1,864,525.00	.39%	1,871,862.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				313,565.00		319,559.00
b. Step & Column Adjustment				5,994.00		6,174.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	313,565.00	1.91%	319,559.00	1.93%	325,733.00
2. Classified Salaries						
a. Base Salaries				418,705.00		428,880.00
b. Step & Column Adjustment				10,175.00		7,113.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	418,705.00	2.43%	428,880.00	1.66%	435,993.00
3. Employee Benefits	3000-3999	405,421.00	.89%	409,040.00	.89%	412,693.00
4. Books and Supplies	4000-4999	18,064.00	0.00%	18,064.00	0.00%	18,064.00
5. Services and Other Operating Expenditures	5000-5999	418,261.00	0.00%	418,261.00	0.00%	418,261.00
6. Capital Outlay	6000-6999	45,855.00	0.00%	45,855.00	0.00%	45,855.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,428.00	0.00%	24,428.00	0.00%	24,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(24,172.00)	0.00%	(24,172.00)	0.00%	(24,172.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,620,127.00	1.22%	1,639,915.00	1.03%	1,656,855.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		361,668.00		224,610.00		215,007.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F 1e)		4,793,767.00		5,155,435.00		5,380,045.00
2. Ending Fund Balance (Sum lines C and D1)		5,155,435.00		5,380,045.00		5,595,052.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	62,794.00		62,794.00		62,794.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	454,500.00		454,500.00		454,500.00
2. Unassigned/Unappropriated	9790	4,637,641.00		4,862,251.00		5,077,258.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,155,435.00		5,380,045.00		5,595,052.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	454,500.00		454,500.00		454,500.00
c. Unassigned/Unappropriated	9790	4,637,641.00		4,862,251.00		5,077,258.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		5,092,141.00		5,316,751.00		5,531,758.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	225,605.00	(14.52%)	192,845.00	0.00%	192,845.00
3. Other State Revenues	8300-8599	1,083,432.00	(8.70%)	989,132.00	0.00%	989,132.00
4. Other Local Revenues	8600-8799	6,950.00	(35.25%)	4,500.00	0.00%	4,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	167,373.00	148.72%	416,284.00	2.41%	426,298.00
6. Total (Sum lines A1 thru A5c)		1,483,360.00	8.05%	1,602,761.00	.62%	1,612,775.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				365,750.00		370,409.00
b. Step & Column Adjustment				4,659.00		4,784.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	365,750.00	1.27%	370,409.00	1.29%	375,193.00
2. Classified Salaries						
a. Base Salaries				309,202.00		312,757.00
b. Step & Column Adjustment				3,555.00		3,123.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	309,202.00	1.15%	312,757.00	1.00%	315,880.00
3. Employee Benefits	3000-3999	376,549.00	.59%	378,786.00	.56%	380,893.00
4. Books and Supplies	4000-4999	76,453.00	(4.18%)	73,256.00	0.00%	73,256.00
5. Services and Other Operating Expenditures	5000-5999	480,787.00	(12.70%)	419,712.00	0.00%	419,712.00
6. Capital Outlay	6000-6999	77,935.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	24,172.00	(5.51%)	22,841.00	0.00%	22,841.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,735,848.00	(7.67%)	1,602,761.00	.62%	1,612,775.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(252,488.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		252,488.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		15.99	0.00%	15.99	0.00%	15.99
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,619,200.00	8.13%	1,750,841.00	3.54%	1,812,821.00
2. Federal Revenues	8100-8299	225,605.00	(14.52%)	192,845.00	0.00%	192,845.00
3. Other State Revenues	8300-8599	1,089,996.00	(8.65%)	995,696.00	0.00%	995,696.00
4. Other Local Revenues	8600-8799	465,750.00	(.53%)	463,300.00	0.00%	463,300.00
5. Other Financing Sources						
a. Transfers In	8900-8929	64,604.00	0.00%	64,604.00	(69.08%)	19,975.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,465,155.00	.06%	3,467,286.00	.50%	3,484,637.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				679,315.00		689,968.00
b. Step & Column Adjustment				10,653.00		10,958.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	679,315.00	1.57%	689,968.00	1.59%	700,926.00
2. Classified Salaries						
a. Base Salaries				727,907.00		741,637.00
b. Step & Column Adjustment				13,730.00		10,236.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	727,907.00	1.89%	741,637.00	1.38%	751,873.00
3. Employee Benefits	3000-3999	781,970.00	.75%	787,826.00	.73%	793,586.00
4. Books and Supplies	4000-4999	94,517.00	(3.38%)	91,320.00	0.00%	91,320.00
5. Services and Other Operating Expenditures	5000-5999	899,048.00	(6.79%)	837,973.00	0.00%	837,973.00
6. Capital Outlay	6000-6999	123,790.00	(62.96%)	45,855.00	0.00%	45,855.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	49,428.00	0.00%	49,428.00	0.00%	49,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(1,331.00)	0.00%	(1,331.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,355,975.00	(3.38%)	3,242,676.00	.83%	3,269,630.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		109,180.00		224,610.00		215,007.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,046,255.00		5,155,435.00		5,380,045.00
2. Ending Fund Balance (Sum lines C and D1)		5,155,435.00		5,380,045.00		5,595,052.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	62,794.00		62,794.00		62,794.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	454,500.00		454,500.00		454,500.00
2. Unassigned/Unappropriated	9790	4,637,641.00		4,862,251.00		5,077,258.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,155,435.00		5,380,045.00		5,595,052.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	454,500.00		454,500.00		454,500.00
c. Unassigned/Unappropriated	9790	4,637,641.00		4,862,251.00		5,077,258.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,092,141.00		5,316,751.00		5,531,758.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		151.73%		163.96%		169.19%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		3,355,975.00		3,242,676.00		3,269,630.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,355,975.00		3,242,676.00		3,269,630.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,355,975.00		3,242,676.00		3,269,630.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		167,798.75		162,133.80		163,481.50
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		167,798.75		162,133.80		163,481.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Second Interim
2022-23 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					64,604.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	18,604.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	46,000.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2022-23 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATEPURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								

Second Interim
2022-23 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	64,604.00	64,604.00		

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

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

CRITERIA AND STANDARDS

1. **CRITERION: Average Daily Attendance**

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

County Office ADA Standard Percentage Range:

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2022-23)	.01	.01	0.0%	Met
1st Subsequent Year (2023-24)	.02	.02	0.0%	Met
2nd Subsequent Year (2024-25)	.02	.02	0.0%	Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2022-23)	412.17	412.17	0.0%	Met
1st Subsequent Year (2023-24)	412.17	412.17	0.0%	Met
2nd Subsequent Year (2024-25)	412.17	412.17	0.0%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2022-23)	15.99	15.99	0.0%	Met
1st Subsequent Year (2023-24)	15.99	15.99	0.0%	Met
2nd Subsequent Year (2024-25)	15.99	15.99	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

1a. STANDARD MET - Projected ADA for County Operations Grant and county operated programs has not changed since 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: 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.

County Office LCFF Revenue Standard Percentage Range:

2A. Calculating the County Office'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 First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
	Current Year (2022-23)	1,619,200.00		
1st Subsequent Year (2023-24)	1,706,313.00	1,750,841.00	2.6%	Not Met
2nd Subsequent Year (2024-25)	1,774,907.00	1,812,821.00	2.1%	Not Met

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

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

1a. **STANDARD NOT MET** - Projected LCFF revenue has changed since 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)

Revision was made to the projected increase to LCFF funding as per the January budget proposal presented by the Governor. The increase to the first out year was calculated at 8.13% and the second out year was calculated at 3.54%. These numbers will be updated as new information is released.

3. **CRITERION: Salaries and Benefits**

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

County Office Salaries and Benefits Standard Percentage Range:

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

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. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2022-23)	2,263,698.00	2,189,192.00	-3.3%	Met
1st Subsequent Year (2023-24)	2,305,432.00	2,219,431.00	-3.7%	Met
2nd Subsequent Year (2024-25)	2,334,481.00	2,246,385.00	-3.8%	Met

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

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

3b. STANDARD MET - Total salaries and benefits have not changed since first interim by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for 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 county office's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2022-23)	228,832.00	225,605.00	-1.4%	No
1st Subsequent Year (2023-24)	177,923.00	192,845.00	8.4%	Yes
2nd Subsequent Year (2024-25)	177,923.00	192,845.00	8.4%	Yes

Explanation: (required if Yes) In both out years the funding has been adjusted for programs that are not continuing and new programs that have been added to the budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	1,070,296.00	1,089,996.00	1.8%	No
1st Subsequent Year (2023-24)	865,195.00	995,696.00	15.1%	Yes
2nd Subsequent Year (2024-25)	865,195.00	995,696.00	15.1%	Yes

Explanation: (required if Yes) In both out years the funding has been adjusted for programs that are not continuing and new programs that have been added to the budget.

Other Local Revenue (Fund 01, Objects 8000-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	463,300.00	465,750.00	5%	No
1st Subsequent Year (2023-24)	409,500.00	463,300.00	13.1%	Yes
2nd Subsequent Year (2024-25)	409,500.00	463,300.00	13.1%	Yes

Explanation: (required if Yes) In both out years the funding has been adjusted for programs that are not continuing and new programs that have been added to the budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	94,890.00	94,517.00	-4%	No
1st Subsequent Year (2023-24)	90,993.00	91,320.00	4%	No
2nd Subsequent Year (2024-25)	90,993.00	91,320.00	4%	No

Explanation: (required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	890,446.00	899,048.00	1.0%	No
1st Subsequent Year (2023-24)	819,810.00	837,973.00	2.2%	No
2nd Subsequent Year (2024-25)	819,810.00	837,973.00	2.2%	No

Explanation: (required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2022-23)	1,762,428.00	1,781,351.00	1.1%	Met
1st Subsequent Year (2023-24)	1,452,618.00	1,651,841.00	13.7%	Not Met
2nd Subsequent Year (2024-25)	1,452,618.00	1,651,841.00	13.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2022-23)	985,336.00	993,565.00	8%	Met
1st Subsequent Year (2023-24)	910,803.00	929,293.00	2.0%	Met
2nd Subsequent Year (2024-25)	910,803.00	929,293.00	2.0%	Met

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

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

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

Explanation:
Federal Revenue
(linked from 4A
if NOT met)

In both out years the funding has been adjusted for programs that are not continuing and new programs that have been added to the budget.

Explanation:
Other State Revenue
(linked from 4A
if NOT met)

In both out years the funding has been adjusted for programs that are not continuing and new programs that have been added to the budget.

Explanation:
Other Local Revenue
(linked from 4A
if NOT met)

In both out years the funding has been adjusted for programs that are not continuing and new programs that have been added to the budget.

1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 4A
if NOT met)

Explanation:
Services and Other Exps
(linked from 4A
if NOT met)

5. **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 county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52065(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Enter the Required Minimum Contribution if First Interim date does not exist. First Interim date 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 Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	47,290.89	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, 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 (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	151.7%	164.0%	169.2%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	50.6%	54.7%	56.4%

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

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

For county offices that serve as the AU of a SELPA (Form MYPI, Lines F 1a, F 1b1, and F 1b2):

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - 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		

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2022-23)	361,668.00	1,620,127.00	N/A	Met
1st Subsequent Year (2023-24)	224,610.00	1,639,915.00	N/A	Met
2nd Subsequent Year (2024-25)	215,007.00	1,656,855.00	N/A	Met

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2022-23)	5,155,435.00	Met
1st Subsequent Year (2023-24)	5,380,045.00	Met
2nd Subsequent Year (2024-25)	5,595,052.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2022-23)	5,498,948.92	Met

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

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

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

Explanation:
(required if NOT met)

6. 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 amounts as applied to total expenditures and other financing uses²:

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ¹
5% or \$75,000 (greater of)	0 to \$6,637,999
4% or \$332,000 (greater of)	\$6,636,000 to \$16,595,999
3% or \$664,000 (greater of)	\$16,596,000 to \$74,682,000
2% or \$2,240,000 (greater of)	\$74,682,001 and over

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses(Criterion 6A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	3,355,975.00	3,242,676.00	3,269,630.00
County Office's Reserve Standard Percentage Level:	5%	5%	5%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (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)	3,355,975.00	3,242,676.00	3,269,630.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	3,355,975.00	3,242,676.00	3,269,630.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line A3 times Line A4)	167,798.75	162,133.80	163,481.50
6. Reserve Standard - by Amount (From percentage level chart above)	75,000.00	75,000.00	75,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	167,798.75	162,133.80	163,481.50

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	454,500.00	454,500.00	454,500.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,637,641.00	4,862,251.00	5,077,256.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	5,092,141.00	5,316,751.00	5,531,758.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	151.73%	163.96%	169.19%
County Office's Reserve Standard (Section 8A, Line 7):	167,798.75	162,133.80	163,481.50
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1.

Contingent Liabilities

1a.

Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since 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 county office have ongoing county school service 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 county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603)

No

1b.

If Yes, identify the Interfund borrowings:

S4.

Contingent Revenues

1a.

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

Yes

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:

The current year and 1st subsequent out year have forest reserve funds that have been approved for these two fiscal years. The funding has been removed from the 2nd subsequent out year as these funds have not yet been approved by the government to continue beyond the current and 1st subsequent out year. These funds are heavily relied upon for operations to continue to provide services to students.

55.

Contributions

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

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

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

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

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

DATA ENTRY: 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 55A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(167,373.00)	(167,373.00)	0.0%	0.00	Met
1st Subsequent Year (2023-24)	(533,896.00)	(416,284.00)	-22.0%	(117,612.00)	Not Met
2nd Subsequent Year (2024-25)	(542,899.00)	(426,298.00)	-21.5%	(116,601.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2022-23)	52,615.00	64,604.00	22.8%	11,989.00	Met
1st Subsequent Year (2023-24)	52,615.00	64,604.00	22.8%	11,989.00	Met
2nd Subsequent Year (2024-25)	19,975.00	19,975.00	0.0%	0.00	Met
1c. Transfers Out, County School Service 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

1d.

Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget?

No

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

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

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

1a.

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

Explanation:

(required if NOT met)

The one-time awards from COVID relief funding from State and Federal sources have helped the County pay for services to students. These services would otherwise have to be paid for through the contribution from the general fund unrestricted sources. As the COVID relief funding is spent more expenditures must be covered by the unrestricted general fund in order to provide these services to students. The need for services has greatly increased and we are providing as much as possible to those in the greatest of need.

1b.

MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

1c.

MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

1d.

NO - There have been no capital project cost overruns occurring since first interim projections that may impact the county school service fund operational budget.

Project Information:

(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

57. 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.

57A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item 57A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

Yes

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

Yes

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

Yes

2 OPEB Liabilities

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

	First Interim (Form 01CSI, Item 57A)	Second Interim
	103,374.00	48,553.00
	0.00	0.00
	103,374.00	48,553.00
	Actuarial	Actuarial
	Jun 30, 2018	Jun 30, 2020

- d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

3 OPEB Contributions

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

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

	First Interim (Form 01CSI, Item 57A)	Second Interim
	13,703.00	6,816.00
	13,703.00	6,816.00
	13,703.00	6,816.00

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

	0.00	0.00
	0.00	0.00
	0.00	0.00

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

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

	70,144.00	70,144.00
	52,608.00	52,608.00
	35,072.00	35,072.00

d. Number of retirees receiving OPEB benefits

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

	4.00	4.00
	3.00	3.00
	2.00	2.00

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for Items 1a-1c, as applicable. 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 county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include DPPEB, which is covered in Section S7A) (If No, skip Items 1b-4)

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

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

3 Self-Insurance Contributions

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

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

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

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	6.5	6.5	6.5	6.5

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

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

If No, complete questions 5 and 6

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

If Yes, complete questions 5 and 6

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(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")

	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

6. Amount included for any tentative salary schedule increases

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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?

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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If Yes, explain the nature of the new costs:

Certificated (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)

Certificated (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)

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 County Office's Labor Agreements - Classified (Non-management) Employees

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of 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	10.1	13.0	13.0	13.0

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

[]

3. Period covered by the agreement:

Begin Date: []

End Date: []

4. Salary settlement:

Current Year
(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

5. 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)

6. Amount included for any tentative salary schedule increases

--	--	--	--

Classified (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)
1.			
2.			
3.			
4.			

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?

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

- 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)
1.			
2.			
3.			

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

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 County Office's Labor Agreements - Management/Supervisor/Confidential Employees

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

If Yes or n/a, complete number of FTEs, then skip to S9

If No, continue with section S8C.

Yes

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	5.8	5.8	5.8	5.8

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

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

2. 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)?

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

Negotiations Not Settled

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

[Empty Box]

4. Amount included for any tentative salary schedule increases

--	--	--

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

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?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

89.

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.

89A. 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 county school service fund projected to have a negative fund balance at the end of the current fiscal year?

No

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

2.

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

N/A

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

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

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

Comments:
(optional)

N/A

End of County Office Second Interim Criteria and Standards Review

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									61.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	35,216.00	0.00	70,340.00	0.00	43,236.00	204,458.00		353,250.00
2000-2999	Classified Salaries	11,520.00	0.00	0.00	0.00	8,604.00	175,762.00		195,886.00
3000-3999	Employee Benefits	14,457.00	0.00	25,928.00	0.00	22,424.00	207,947.00		270,756.00
4000-4999	Books and Supplies	25,825.00	0.00	0.00	0.00	1,309.00	2,041.00		29,175.00
5000-5999	Services and Other Operating Expenditures	108,458.00	0.00	559.00	0.00	60,976.00	171,218.00		341,211.00
6000-5999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	195,476.00	0.00	96,827.00	0.00	136,549.00	761,426.00	0.00	1,190,278.00
7310	Transfers of Indirect Costs	15,782.00	0.00	0.00	0.00	508.00	3,521.00		19,811.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	15,782.00	0.00	0.00	0.00	508.00	3,521.00	0.00	19,811.00
	TOTAL COSTS	211,258.00	0.00	96,827.00	0.00	137,057.00	764,947.00	0.00	1,210,089.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	35,216.00	0.00	0.00	0.00	0.00	69,068.00		104,284.00
2000-2999	Classified Salaries	11,520.00	0.00	0.00	0.00	4,802.00	158,752.00		175,074.00
3000-3999	Employee Benefits	14,457.00	0.00	0.00	0.00	825.00	146,373.00		161,655.00
4000-4999	Books and Supplies	17,899.00	0.00	0.00	0.00	0.00	1,919.00		19,818.00
5000-5999	Services and Other Operating Expenditures	98,897.00	0.00	0.00	0.00	60,000.00	171,218.00		330,115.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	177,989.00	0.00	0.00	0.00	65,627.00	547,330.00	0.00	790,946.00
7310	Transfers of Indirect Costs	15,782.00	0.00	0.00	0.00	0.00	0.00		15,782.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	15,782.00	0.00	0.00	0.00	0.00	0.00	0.00	15,782.00
	TOTAL BEFORE OBJECT 8980	193,771.00	0.00	0.00	0.00	65,627.00	547,330.00	0.00	806,728.00

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								160,267.00
	TOTAL COSTS								966,995.00
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	16,555.00		16,555.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	16,555.00	0.00	16,555.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	16,555.00	0.00	16,555.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								160,267.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								7,106.00
	TOTAL COSTS								183,928.00

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

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									61.00
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

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

**Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: Sierra County (AW)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

Marlene Mongolo, SELPA Director, Retired in 1617 - Salary & Benefits

	State and Local	Local Only
_____	85,515.26	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	85,515.26	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: Sierra County (AW)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	_____	_____
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: Sierra County (AW)

SECTION 3

Column A	Column B	Column C
Projected Exps. (LP-I Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 14/15	Difference (A - B)
1,210,089.00		
243,094.00		
966,995.00	469,747.00	
	0.00	
	469,747.00	
	85,515.26	
	0.00	
966,995.00	384,231.74	582,763.26

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.
 - a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

Projected Exps. FY 2022-23	Comparison Year FY 14/15	Difference
1,210,089.00		
243,094.00		

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.
 - a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources

**Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: Sierra County (AW)

c. Expenditures paid from state and local sources	966,995.00	469,747.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>469,747.00</u>	
Less: Exempt reduction(s) from SECTION 1		85,515.26	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>966,995.00</u>	<u>384,231.74</u>	
d. Special education unduplicated pupil count	61.00	38.00	
e. Per capita state and local expenditures (A2c/A2d)	<u>15,852.38</u>	<u>10,111.36</u>	<u>5,741.02</u>

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

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2022-23	Comparison Year FY 14/15	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	183,928.00	45,088.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>45,088.00</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>183,928.00</u>	<u>45,088.00</u>	<u>138,840.00</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2022-23	Comparison Year FY 14/15	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	183,928.00	111,940.00	

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: **Sierra County (AW)**

Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		111,940.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	183,928.00	111,940.00	
b. Special education unduplicated pupil count	61.00	38.00	
c. Per capita local expenditures (B2a/B2b)	3,015.21	2,945.79	69.42

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Nona Griesert

Contact Name

Director of Business Services/CBO

Title

(530) 993-1660

Telephone Number

ngriesert@spjused.org

E-mail Address

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by SELPA (SP-I)

SELPA: Sierra County (AW)

Object Code	Description	Sierra County Office of Education (AW00)	Sierra-Plumas Joint Unified (AW01)	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - State and Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by SELPA (SP-I)

SELPA: Sierra County (AW)

Object Code	Description	Sierra County Office of Education (AW00)	Sierra-Plumas Joint Unified (AW01)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
PROJECTED EXPENDITURES - Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0.00

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

Sierra-Plumas Joint Unified School District



Second Interim Budget 2022/23

March 14, 2023
James Berardi/Superintendent

Sierra-Plumas Joint Unified School District
2022-2023 Second Interim
Actuals as of January 31, 2023
Presented March 14, 2023



The Second Interim budget report is a snapshot in time of the revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The Second Interim report covers the period of time from July 1 through January 31 each fiscal year. Keep in mind that a budget and multi-year projection are just that - projections, not forecasts. Projections are expected to change as various factors change, they are not predictions. Projections are the mathematical result of today's decisions based on a given set of assumptions. Forecasts, on the other hand, are predictions of the future; there is a higher implied reliability factor than for projections. Projections will change anytime the underlying factors change.

A word on deficit spending: Deficit spending is when purchases exceed income. Is it a bad thing? Not necessarily, but can be if it is not managed carefully and balanced with cash reserves. Care must be taken that cash reserves are utilized for one-time expenditures and not used for ongoing expenses (i.e.

Salaries & Benefits). This Second Interim report does reflect a deficit spending pattern.

Student Attendance/Enrollment

NOTE: Enrollment has utilized the 2019/20 P2 information for the two following fiscal years (20/21 & 21/22) due to COVID-19 disruptions in attendance and enrollment tracking.

Attendance:	2017/2018 P2	2018/19 P2	2019/20 P2	2020/21 P2	2021/22 P2	2022/23 Proj
Downieville Elementary	24.73	26.46	29.99	29.99	29.99	27.93
Downieville Jr. High	7.33	4.66	6.66	6.66	6.66	1.93
Downieville Sr. High	12.88	18.10	20.55	20.55	20.55	10.00
Loyalton Elementary	189.68	188.23	186.47	186.47	186.47	164.21
Loyalton Middle (LHS 7-8)	48.75	55.55	56.98	56.98	56.98	55.53
Loyalton High	98.70	102.73	108.32	108.32	108.32	90.71
Sierra Pass – Continuation	.76	.68	.49	.49	.49	4.21
District Total	382.83	396.41	409.48	409.48	409.48	354.53
Washoe Students	16.83	12.28	18.74	18.74	18.74	14.59
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
District Total	407	428	442	411	411	403



REVENUE

Below are the changes in revenue projections since the budget adoption.

Total revenue of \$9,414,013 is \$1,958,835 more than adopted budget projections.

Local Control Funding Formula

LCFF Revenue did not have a change since budget adoption.

Federal Revenue

Federal Revenue increase by \$668,337 since the adopted budget for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• NCLB/Title I	(\$ 4,030)
• ESSER III (ARP Act) RS3213	\$ 399,003
• ESSER III Reserve RS3214	\$ 100,036
• Expanded Learning OPP RS3216	\$ 56,364
• ELO/GEER II RS3217	\$ 12,936
• ELO/ESSER III RS3218	\$ 36,743
• ELO/ESSER III Learn Loss RS3219	\$ 63,339
• Perkins Grant	\$ 367
• Title II	(\$ 2,214)
• ARP Homeless Children & Youth	\$ 3,227
• Small Rural Achievement/REAP	<u>\$ 2,566</u>
Net Change	\$668,337

State Revenue

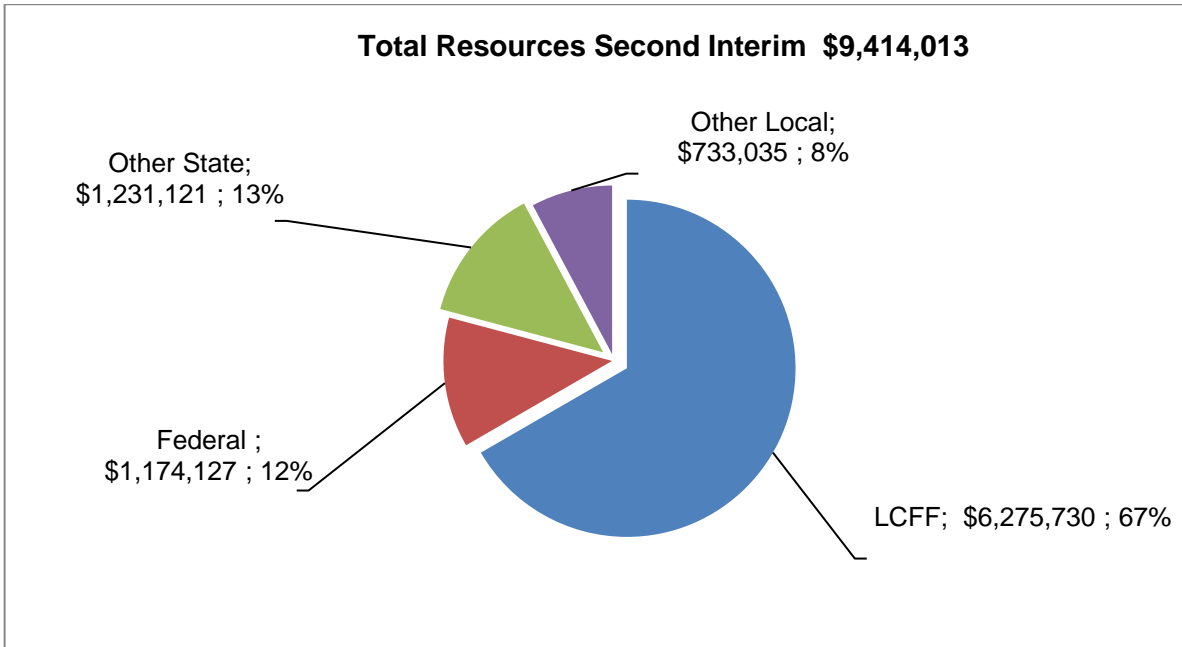
State resources increased by \$862,213 since the adopted budget for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Universal Prekinder	\$ 37,476
• Ag Voc Ed	\$ 6,902
• Learning Recovery BG	\$ 404,818
• Ethnic Studies BG	\$ 3,017
• North State Together	<u>\$ 410,000</u>
Net Change	\$862,213

Local Revenue and Other Financing Sources

Local Revenue & Other Financing Sources increased by \$428,285 since the adopted budget for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• USDA Music Grant	\$ 53,559	
• Mental Health Student Svcs	\$ 356,476	
• Farm to School	\$ 55,000	
• K12 Strong Workforce	<u>(\$ 36,750)</u>	
Net Change	\$ 428,285	



Revenue Comparison Chart

Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Second Interim
LCFF/Revenue Limit	\$5,002,712	\$5,097,589	\$4,964,735	\$6,515,753	\$6,275,730	\$6,275,730
Federal	455,809	467,318	879,502	651,202	505,790	1,174,127
Other State	583,586	374,726	901,979	849,329	368,908	1,231,121
Local	268,829	1,078,015	242,706	182,674	304,750	733,035
Transfer in-Fund 35	0	0	0	0	0	0
Property Proceeds	0	0	0	0	0	0
Total	\$6,310,936	\$7,017,648	\$6,718,922	\$8,198,958	\$7,455,178	\$9,414,013

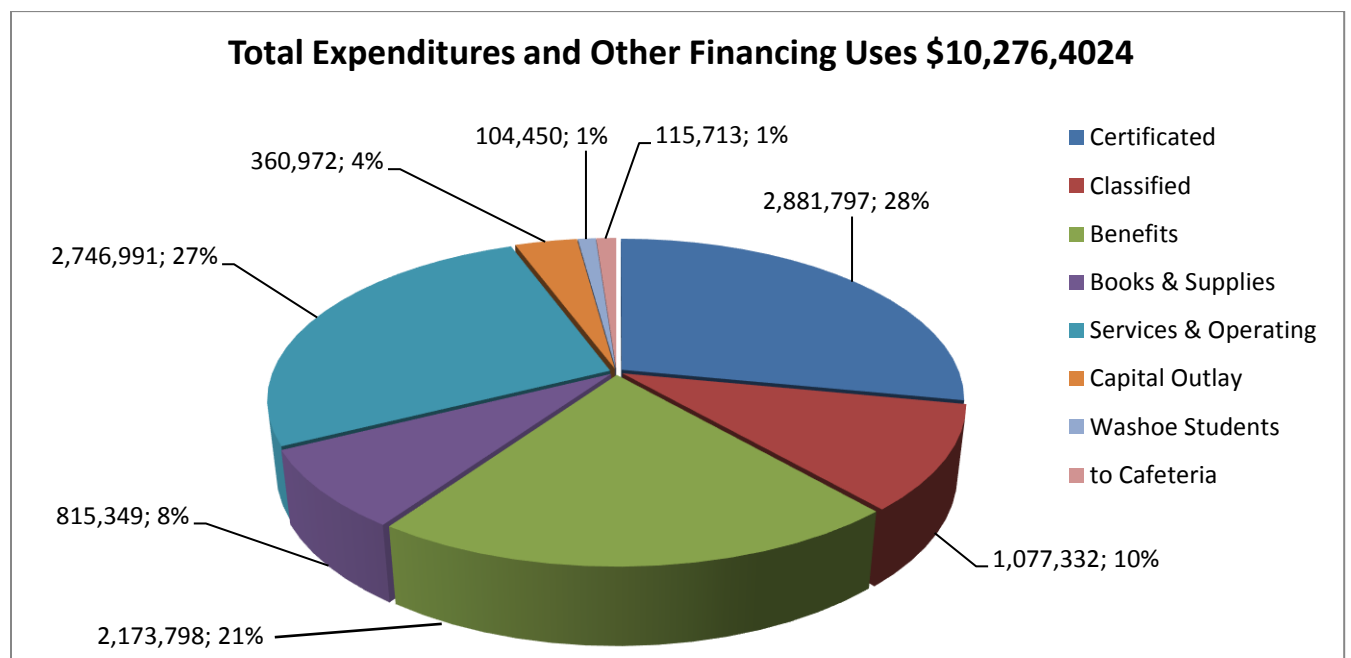


General Fund Expenditures and Financing Uses:

Total expenditures and financing uses of \$10,160,689 is \$3,022,022 more than adopted budget projections.

Expenditures:

Description	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Actuals	2022-2023 Adopted Budget	2022-2023 Second Interim
Certificated	\$2,033,846	\$2,106,088	\$2,188,874	\$2,160,863	\$2,420,825	\$2,881,797
Classified	839,763	888,927	875,034	796,917	948,796	1,077,332
Benefits	1,609,349	1,603,186	1,753,050	1,628,729	1,801,080	2,173,798
Books & Supplies	310,437	372,503	189,687	396,366	279,231	815,349
Services & Operating	1,307,059	1,134,758	1,086,011	1,441,129	1,504,285	2,746,991
Capital Outlay	242,707	928,565	51,269	87,056	80,000	360,972
Special Ed Billback	-0-	-0-	-0-	-0-	-0-	-0-
Outgo to SCOE	-0-	-0-	-0-	-0-	-0-	-0-
Outgo to Washoe	91,563	86,863	122,512	71,977	104,450	104,450
Trfr to Special Reserve	230,000	-0-	-0-	-0-	-0-	-0-
Trfr to Cafeteria	58,692	68,867	96,760	73,435	100,654	115,713
Trfr to Capital Projects	-0-	-0-	-0-	-0-	-0-	-0-
Total	\$6,101,003	\$6,503,591	\$7,217,650	\$6,656,472	\$7,239,321	\$10,276,402



Net Increase (Decrease) in Fund Balance and Ending Fund Balance

Fiscal Year	Net Increase (Decrease) in Fund Balance	Ending Fund Balance
2017-18 Actual	195,691	3,785,397
2018-19 Actual	(192,655)	3,592,742
2019-20 Actual	(200,002)	3,392,739
2020-21 Actual	381,605	3,774,343
2021-22 Actual	1,583,886	5,358,228
2022-23 Projected	(862,389)	4,511,773
2023-24 Projected	(866,485)	3,645,288
2024-25 Projected	(961,494)	2,683,794

Multi-Year

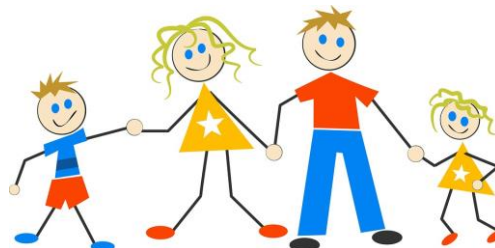
<i>Planning Factor</i>	2022-23	2023-24	2024-25	2025-26	2026-27
COLA	6.56%	8.13%	3.54%	3.31%	3.23%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	27.00%	28.10%	28.80%	29.20%
Lottery - unrestricted per ADA*	\$170	\$170	\$170	\$170	\$170
Lottery - Prop 20 per ADA*	\$67	\$67	\$67	\$67	\$67
Minimum Proportionality Percentage (MPP)	6.94%	6.72%	6.53%	6.48%	6.48%
Supplemental Funds	\$359,342	\$350,226	\$348,497	\$353,366	\$365,632
H&W based on Premier	\$17,536	\$17,536	\$17,536	\$17,536	\$17,536

Other Comments

- Positive cash flow for fiscal year 2022-2023 with a projected ending fund balance of \$4,511,773
- Reserve requirement is met for all three years. Positive Certification
- No Health Care premium increases projected for members
- Salaries and Benefits are approximately 66% of Revenue.
- Fund 40 Balance of \$70,087 is budgeted for Downieville Capital Projects.
- Fund 40 Balance of \$43,007 is budgeted for LHS Capital Projects.

Personnel FTE

Certificated	30.93	Note: LES site administrator contracted services through Sierra COE
Administration	1.84	
Classified	28.12	
TOTAL	60.89 FTE	



Gen Fund Budget Comparison Worksheet

		Unrestricted				Restricted				Total						
Year:		22/23	22/23	Pos (Neg)	%	22/23	22/23	Pos (Neg)	%	22/23	22/23	Pos (Neg)	%			
Period:		Adopted	Second	Difference	Change	Adopted	Interim	Difference	Change	Adopted	Interim	Difference	Change			
		Budget	Interim			Budget				Budget						
Revenues																
	LCFF Revenues	8010-8099	6,275,730	6,275,730	-	0.00%	-	-	-	6,275,730	6,275,730	-	0.00%			
	Federal Revenues	8100-8299	341,000	341,000	-	0.00%	164,790	833,127	668,337	405.57%	5	505,790	1,174,127	668,337	132.14%	
	State Revenues	8300-8599	78,745	78,745	-	0.00%	290,163	1,152,376	862,213	297.15%	6	368,908	1,231,121	862,213	233.72%	
	Local Revenues	8600-8799	268,000	268,000	-	0.00%	36,750	465,035	428,285	1165.40%	7	304,750	733,035	428,285	140.54%	
	Total Revenues		6,963,475	6,963,475	-	0.00%	491,703	2,450,538	1,958,835	398.38%		7,455,178	9,414,013	1,958,835	26.27%	
Expenditures																
	Certificated Salaries	1000-1999	2,307,282	2,259,455	(47,827)	-2.07%	113,543	622,342	508,799	448.11%	8	2,420,825	2,881,797	460,972	19.04%	
	Classified Salaries	2000-2999	846,511	845,414	(1,097)	-0.13%	102,285	231,918	129,633	126.74%	9	948,796	1,077,332	128,536	13.55%	
	Benefits & Taxes	3000-3999	1,434,798	1,552,237	117,439	8.19%	366,282	621,561	255,279	69.69%		1,801,080	2,173,798	372,718	20.69%	
	Materials & Supplies	4000-4999	217,466	427,404	209,938	96.54%	1	61,765	387,945	326,180	528.10%	10	279,231	815,349	536,118	192.00%
	Operating Expenditures	5000-5999	1,441,693	1,693,242	251,549	17.45%	2	62,592	1,053,749	991,157	1583.52%	11	1,504,285	2,746,991	1,242,706	82.61%
	Capital Outlay	6000-6599	80,000	288,000	208,000	260.00%	3	-	72,972	72,972	12	80,000	360,972	280,972	351.22%	
	Other Outgo	7100-7299, 7400-7499	104,450	104,450	-	0.00%	-	-	-	-	-	104,450	104,450	-	0.00%	
	Other Outgo	7300-7399	(10,303)	(79,954)	(69,651)	676.03%	4	10,303	79,954	69,651	676.03%	4	-	-	-	-
	Total Expenditures		6,421,897	7,090,248	668,351	10.41%		716,770	3,070,441	2,353,671	328.37%		7,138,667	10,160,689	3,022,022	42.33%
	Rev less Exp		541,578	(126,773)	(668,351)	-123.41%		(225,067)	(619,903)	(394,836)	175.43%		316,511	(746,676)	(1,063,187)	-335.91%
Other Sources/Uses																
	Transfers In	8910-8979	-	-	-		-	-	-	-	-	-	-			
	Contributions	8980-8999	(225,067)	(233,992)	(8,925)	3.97%	225,067	233,992	8,925	3.97%		-	-	-	-	
	Transfers Out	7610-7699	100,654	115,713	15,059	14.96%	-	-	-	-	100,654	115,713	15,059	14.96%		
	Total Other Sources		(325,721)	(349,705)	(23,984)	7.36%	225,067	233,992	8,925	3.97%		(100,654)	(115,713)	(15,059)	14.96%	
	Change in Fund Bal		215,857	(476,478)	(692,335)	-320.74%		-	(385,911)	(385,911)		215,857	(862,389)	(1,078,246)	-499.52%	
	Beg Fund Bal		3,927,097	4,988,251	1,061,154	27.02%		-	385,911	385,911		3,927,097	5,374,162	1,447,065	36.85%	
	Adjustments		-	-	-		-	-	-	-	-	-	-	-	-	
	Adj Beg Fund Bal		3,927,097	4,988,251	1,061,154	27.02%		-	385,911	385,911		3,927,097	5,374,162	1,447,065	36.85%	
	End Fund Bal		4,142,954	4,511,773	368,819	8.90%		-	-	-		4,142,954	4,511,773	368,819	8.90%	
	Non Spendable		3,400	3,400	-							3,400	3,400	-		
	Prepaid Items		-	-	-							-	-	-		
	Restricted		-	-	-							-	-	-		
	Committed		-	-	-							-	-	-		
	OPEB		594,385	207,903								594,385	207,903	(386,482)		
	Assigned		-	-	-							-	-	-		
	Deferred Maintenance		-	-	-							-	-	-		
	REU		905,000	1,280,000	375,000							905,000	1,280,000	375,000	41.44%	
	Unassigned		2,640,169	3,020,470	368,819	13.97%		-	-	-		2,640,169	3,020,470	368,819	13.97%	

REU is: 12.5% 12.5%

Tickmark Legend

1	Unrestricted Materials & Supplies increased approx \$155k for Textbooks, increased approx \$20k for fuel expenditures, increased approx \$11k for custodial/maintenance supplies, increased approx \$24k for Lottery.
2	Unrestricted Operating expenses increased approx \$50k for insurance, increased approx \$29k for propane, increased approx \$162k for contracted services, increased approx \$10k for communications, increased approx \$2k for solid waste services, increased approx \$8k for LHS sports.
3	Unrestricted Capital Outlay increased approx \$125k for LHS bleachers, increased approx \$48k for Technology and approx \$35k for transportation.
4	Unrestricted/Restricted Indirect Cost increased for additional grants.
5	Restricted Federal revenue reduced approx (\$4k) for Title I, increased approx \$499k for ESSER III, increased approx \$169k for ELO, reduced approx (\$2k) for Title II, increased approx \$3k for Homeless Children & Youth, and increased approx \$3k for SRSA.
6	Restricted State Revenue increased approx \$37k for Universal Prekinder, increased approx \$7k for Ag Voc Ed, increased approx \$405k for Learning Recovery BG, increased approx \$3k for Ethnic Studies BG, increased approx \$410k for North State Together Grant.
7	Restricted Other Local Revenue increased approx \$53k for USDA Music Grant, increased approx \$356k for Mental Health Student Svcs Grant, increased approx \$55k for Farm to School Grant, reduced approx (\$36k) for K12 Strong Workforce.
8	Restricted Certificated salaries increased approx \$2k for Title I, increased approx \$147k for ESSER funding, increased approx \$40k for ELO, increased approx \$1k for Title II, increased approx \$28k for universal Prekinder, increased approx \$200k for Learning Recovery BG, increased approx \$67k for North State Together, increased approx \$24k for Mental Health Student Services Grant.
9	Restricted Classified salaries reduced approx (\$4k) for Title I, increased approx \$75k for ESSER, increased approx \$55k for ELO and increased approx \$4k for Farm to School Grant
10	Restricted Materials & Supplies increased approx \$8k for Title I, increased approx \$95k for ESSER, increased approx \$3k for Homeless Children & Youth, increased approx \$1k for Universal Prekinder, increased approx \$86k for Lottery, increased approx \$1k for Ag Voc Ed, increased approx \$3k for Ethnic Studies BG, increased approx \$57k for USDA Music Grant, increased approx \$70k for Mental Health Student Services Grant, increased approx \$2k for Farm to School Grant,
11	Restricted Operating Expenditures increased approx \$61k for Expanded Learning, increased approx \$78k for ESSER, increased approx \$44k for ELO, Reduced approx (\$3k) for Title II, increased approx \$2k for SRSA, Increased approx \$128k for Educator Effectiveness, increased approx \$6k for Ag Voc Ed, increased approx \$20k for A-G, increased approx \$94k for Learning Recovery BG, increased approx \$309k for North State Together, increased approx \$257k for Mental Health Student Services, reduced approx (\$5k) for K12 Strong Workforce.
12	Restricted Capital Outlay increased approx \$25k for Kitchen Infrastructure, increased approx \$48k for Farm to School.
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Sierra-Plumas Joint Unified School District
2022/23 Second Interim Budget

Multi Year Projection

		2022/23			2023/24			2024/25		
		<i>Budget</i>			<i>MYP</i>			<i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	B	C	D	E	F	G	H	I
Revenues										
LCFF Revenues	8010-8099	6,275,730	-	6,275,730	6,785,947	-	6,785,947	7,026,170	-	7,026,170
Federal Revenues	8100-8299	341,000	833,127	1,174,127	341,000	161,479	502,479	80,000	161,479	241,479
State Revenues	8300-8599	78,745	1,152,376	1,231,121	78,745	707,065	785,810	78,745	707,065	785,810
Local Revenues	8600-8799	268,000	465,035	733,035	268,000	356,476	624,476	268,000	356,476	624,476
Contributions	8980-8999	(233,992)	233,992	-	(1,116,533)	1,116,533	-	(1,130,773)	1,130,773	-
Total Revenues		6,729,483	2,684,530	9,414,013	6,357,159	2,341,553	8,698,712	6,322,142	2,355,793	8,677,935
Expenditures										
Certificated Salaries	1000-1999	2,259,455	622,342	2,881,797	2,296,164	632,424	2,928,588	2,330,035	641,784	2,971,819
Classified Salaries	2000-2999	845,414	231,918	1,077,332	861,702	236,394	1,098,096	873,258	239,562	1,112,820
Benefits & Taxes	3000-3999	1,552,237	621,561	2,173,798	1,559,149	628,358	2,187,507	1,573,714	630,070	2,203,784
Materials & Supplies	4000-4999	427,404	387,945	815,349	427,404	211,581	638,985	427,404	211,581	638,985
Operating Expenditures	5000-5999	1,693,242	1,053,749	2,746,991	1,693,242	613,616	2,306,858	1,693,242	613,616	2,306,858
Capital Outlay	6000-6599	288,000	72,972	360,972	185,000	-	185,000	185,000	-	185,000
Other Outgo	7xxx's	104,450	-	104,450	104,450	-	104,450	104,450	-	104,450
Other Outgo	7300-7399	(79,954)	79,954	-	(19,180)	19,180	-	(19,180)	19,180	-
Transfers Out	7600-7629	115,713	-	115,713	115,713	-	115,713	115,713	-	115,713
Total Expenditures		7,205,961	3,070,441	10,276,402	7,223,644	2,341,553	9,565,197	7,283,636	2,355,793	9,639,429
Rev less Exp		(476,478)	(385,911)	(862,389)	(866,485)	-	(866,485)	(961,494)	-	(961,494)
Change in Fund Bal		(476,478)	(385,911)	(862,389)	(866,485)	-	(866,485)	(961,494)	-	(961,494)
Beg Fund Bal		4,988,251	385,911	5,374,162	4,511,773	-	4,511,773	3,645,288	-	3,645,288
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		4,988,251	385,911	5,374,162	4,511,773	-	4,511,773	3,645,288	-	3,645,288
End Fund Bal		4,511,773	-	4,511,773	3,645,288	-	3,645,288	2,683,794	-	2,683,794
Non Spendable		3,400	-	3,400	3,400	-	3,400	3,400	-	3,400
Restricted		-	-	-	-	-	-	-	-	-
Comitted										
OPEB		207,903	-	207,903	207,903	-	207,903	207,903	-	207,903
Assigned										
Deferred Maintenance		-	-	-	-	-	-	-	-	-
REU		1,280,000	-	1,280,000	1,280,000	-	1,280,000	1,280,000	-	1,280,000
Unassigned		3,020,470	-	3,020,470	2,153,985	-	2,153,985	1,192,491	-	1,192,491

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:					
Form	Description	2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects			G	G

49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund	S	S	S	GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G

01CSI	Criteria and Standards Review	S	S	S	S
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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	6,275,730.00	6,275,730.00	3,019,799.45	6,275,730.00	0.00	0.0%
2) Federal Revenue		8100-8299	341,000.00	341,000.00	0.00	341,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	78,745.00	78,745.00	21,507.53	78,745.00	0.00	0.0%
4) Other Local Revenue		8600-8799	268,000.00	268,000.00	62,451.08	268,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,963,475.00	6,963,475.00	3,103,758.06	6,963,475.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,307,282.00	2,307,282.00	1,128,094.68	2,259,455.00	47,827.00	2.1%
2) Classified Salaries		2000-2999	846,511.00	846,511.00	431,362.92	845,414.00	1,097.00	0.1%
3) Employee Benefits		3000-3999	1,434,798.00	1,434,798.00	767,756.68	1,552,237.00	(117,439.00)	-8.2%
4) Books and Supplies		4000-4999	217,466.00	217,466.00	274,401.89	427,404.00	(209,938.00)	-96.5%
5) Services and Other Operating Expenditures		5000-5999	1,441,693.00	1,441,693.00	788,592.32	1,693,242.00	(251,549.00)	-17.4%
6) Capital Outlay		6000-6999	80,000.00	80,000.00	27,111.09	288,000.00	(208,000.00)	-260.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,303.00)	(10,303.00)	(1,056.00)	(79,954.00)	69,651.00	-676.0%
9) TOTAL, EXPENDITURES			6,421,897.00	6,421,897.00	3,416,263.58	7,090,248.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			541,578.00	541,578.00	(312,505.52)	(126,773.00)		
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	100,654.00	100,654.00	0.00	115,713.00	(15,059.00)	-15.0%
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	(225,067.00)	(225,067.00)	0.00	(233,992.00)	(8,925.00)	4.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(325,721.00)	(325,721.00)	0.00	(349,705.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			215,857.00	215,857.00	(312,505.52)	(476,478.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		4,988,251.00	4,988,251.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		4,988,251.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		4,988,251.00		
2) Ending Balance, June 30 (E + F1e)			215,857.00	215,857.00		4,511,773.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
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	594,385.00	594,385.00		207,903.00		
OPEB	0000	9760	594,385.00					
OPEB	0000	9760		594,385.00				
OPEB	0000	9760				207,903.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	905,000.00	905,000.00		1,280,000.00		
Unassigned/Unappropriated Amount		9790	(1,286,928.00)	(1,286,928.00)		3,020,470.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,942,522.00	2,942,522.00	1,559,372.00	2,942,522.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	368,672.00	368,672.00	469,485.00	368,672.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,879,536.00	2,879,536.00	946,651.29	2,879,536.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	44,291.16	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,275,730.00	6,275,730.00	3,019,799.45	6,275,730.00	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%

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)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,275,730.00	6,275,730.00	3,019,799.45	6,275,730.00	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	341,000.00	341,000.00	0.00	341,000.00	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			341,000.00	341,000.00	0.00	341,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	17,350.00	17,350.00	0.00	17,350.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	61,395.00	61,395.00	21,507.53	61,395.00	0.00	0.0%
Tax Relief Subventions								

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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			78,745.00	78,745.00	21,507.53	78,745.00	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%
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	6,500.00	6,500.00	2,351.50	6,500.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	32,663.07	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	189,500.00	189,500.00	20,987.46	189,500.00	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								

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)
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	12,000.00	12,000.00	6,449.05	12,000.00	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			268,000.00	268,000.00	62,451.08	268,000.00	0.00	0.0%
TOTAL, REVENUES			6,963,475.00	6,963,475.00	3,103,758.06	6,963,475.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,046,977.00	2,046,977.00	979,417.23	1,999,150.00	47,827.00	2.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	260,305.00	260,305.00	148,677.45	260,305.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,307,282.00	2,307,282.00	1,128,094.68	2,259,455.00	47,827.00	2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	163,005.00	163,005.00	76,513.35	168,998.00	(5,993.00)	-3.7%
Classified Support Salaries		2200	504,473.00	504,473.00	242,840.16	456,618.00	47,855.00	9.5%
Classified Supervisors' and Administrators' Salaries		2300	2,700.00	2,700.00	1,035.00	2,700.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	171,820.00	171,820.00	109,765.41	212,585.00	(40,765.00)	-23.7%
Other Classified Salaries		2900	4,513.00	4,513.00	1,209.00	4,513.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			846,511.00	846,511.00	431,362.92	845,414.00	1,097.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	438,445.00	438,445.00	196,269.21	416,026.00	22,419.00	5.1%
PERS		3201-3202	173,506.00	173,506.00	91,190.01	168,633.00	4,873.00	2.8%
OASDI/Medicare/Alternative		3301-3302	97,120.00	97,120.00	49,217.76	96,445.00	675.00	0.7%
Health and Welfare Benefits		3401-3402	559,633.00	559,633.00	325,324.45	697,124.00	(137,491.00)	-24.6%
Unemployment Insurance		3501-3502	16,032.00	16,032.00	8,353.75	15,615.00	417.00	2.6%
Workers' Compensation		3601-3602	97,452.00	97,452.00	53,560.16	105,784.00	(8,332.00)	-8.5%
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%

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 Employee Benefits		3901-3902	52,610.00	52,610.00	43,841.34	52,610.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,434,798.00	1,434,798.00	767,756.68	1,552,237.00	(117,439.00)	-8.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	153,509.45	155,500.00	(155,500.00)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	167,466.00	167,466.00	95,394.11	221,904.00	(54,438.00)	-32.5%
Noncapitalized Equipment		4400	50,000.00	50,000.00	25,498.33	50,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			217,466.00	217,466.00	274,401.89	427,404.00	(209,938.00)	-96.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	185,000.00	185,000.00	0.00	185,000.00	0.00	0.0%
Travel and Conferences		5200	7,395.00	7,395.00	4,871.00	8,000.00	(605.00)	-8.2%
Dues and Memberships		5300	10,000.00	10,000.00	8,150.50	10,128.00	(128.00)	-1.3%
Insurance		5400-5450	160,000.00	160,000.00	207,851.59	210,000.00	(50,000.00)	-31.3%
Operations and Housekeeping Services		5500	364,000.00	364,000.00	181,081.75	392,500.00	(28,500.00)	-7.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	82,000.00	82,000.00	14,540.37	82,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	617,523.00	617,523.00	363,712.92	780,039.00	(162,516.00)	-26.3%
Communications		5900	15,775.00	15,775.00	8,384.19	25,575.00	(9,800.00)	-62.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,441,693.00	1,441,693.00	788,592.32	1,693,242.00	(251,549.00)	-17.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	125,000.00	(125,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	25,000.00	27,111.09	108,000.00	(83,000.00)	-332.0%
Equipment Replacement		6500	55,000.00	55,000.00	0.00	55,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			80,000.00	80,000.00	27,111.09	288,000.00	(208,000.00)	-260.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(10,303.00)	(10,303.00)	(1,056.00)	(79,954.00)	69,651.00	-676.0%
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			(10,303.00)	(10,303.00)	(1,056.00)	(79,954.00)	69,651.00	-676.0%
TOTAL, EXPENDITURES			6,421,897.00	6,421,897.00	3,416,263.58	7,090,248.00	(668,351.00)	-10.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	100,654.00	100,654.00	0.00	115,713.00	(15,059.00)	-15.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,654.00	100,654.00	0.00	115,713.00	(15,059.00)	-15.0%
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%

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	(225,067.00)	(225,067.00)	0.00	(233,992.00)	(8,925.00)	4.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(225,067.00)	(225,067.00)	0.00	(233,992.00)	(8,925.00)	4.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(325,721.00)	(325,721.00)	0.00	(349,705.00)	(23,984.00)	7.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	164,790.00	164,790.00	67,940.42	833,127.00	668,337.00	405.6%
3) Other State Revenue		8300-8599	290,163.00	290,163.00	212,107.43	1,152,376.00	862,213.00	297.1%
4) Other Local Revenue		8600-8799	36,750.00	36,750.00	3,559.18	465,035.00	428,285.00	1,165.4%
5) TOTAL, REVENUES			491,703.00	491,703.00	283,607.03	2,450,538.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	113,543.00	113,543.00	73,002.73	622,342.00	(508,799.00)	-448.1%
2) Classified Salaries		2000-2999	102,285.00	102,285.00	41,145.95	231,918.00	(129,633.00)	-126.7%
3) Employee Benefits		3000-3999	366,282.00	366,282.00	51,500.94	621,561.00	(255,279.00)	-69.7%
4) Books and Supplies		4000-4999	61,765.00	61,765.00	152,904.14	387,945.00	(326,180.00)	-528.1%
5) Services and Other Operating Expenditures		5000-5999	62,592.00	62,592.00	41,938.16	1,053,749.00	(991,157.00)	-1,583.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	72,972.00	(72,972.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,303.00	10,303.00	1,056.00	79,954.00	(69,651.00)	-676.0%
9) TOTAL, EXPENDITURES			716,770.00	716,770.00	361,547.92	3,070,441.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(225,067.00)	(225,067.00)	(77,940.89)	(619,903.00)		
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	225,067.00	225,067.00	0.00	233,992.00	8,925.00	4.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			225,067.00	225,067.00	0.00	233,992.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(77,940.89)	(385,911.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		385,911.00	385,911.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		385,911.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		385,911.00		
2) Ending Balance, June 30 (E + F1e)			0.00	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		

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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	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 Limil 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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	100,727.00	100,727.00	0.00	96,697.00	(4,030.00)	-4.0%
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	15,181.00	15,181.00	0.00	12,967.00	(2,214.00)	-14.6%
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	10,000.00	10,000.00	3,093.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	3,141.00	3,141.00	0.00	3,508.00	367.00	11.7%
All Other Federal Revenue	All Other	8290	35,741.00	35,741.00	64,847.42	709,955.00	674,214.00	1,886.4%
TOTAL, FEDERAL REVENUE			164,790.00	164,790.00	67,940.42	833,127.00	668,337.00	405.6%
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	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	26,605.00	26,605.00	1,322.43	26,605.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	263,558.00	263,558.00	210,785.00	1,125,771.00	862,213.00	327.1%
TOTAL, OTHER STATE REVENUE			290,163.00	290,163.00	212,107.43	1,152,376.00	862,213.00	297.1%
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%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	36,750.00	36,750.00	3,559.18	465,035.00	428,285.00	1,165.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
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			36,750.00	36,750.00	3,559.18	465,035.00	428,285.00	1,165.4%
TOTAL, REVENUES			491,703.00	491,703.00	283,607.03	2,450,538.00	1,958,835.00	398.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	113,543.00	113,543.00	73,002.73	594,842.00	(481,299.00)	-423.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	27,500.00	(27,500.00)	New
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			113,543.00	113,543.00	73,002.73	622,342.00	(508,799.00)	-448.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	102,285.00	102,285.00	40,775.18	124,718.00	(22,433.00)	-21.9%
Classified Support Salaries		2200	0.00	0.00	370.77	32,200.00	(32,200.00)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	75,000.00	(75,000.00)	New
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			102,285.00	102,285.00	41,145.95	231,918.00	(129,633.00)	-126.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	229,189.00	229,189.00	13,054.24	326,178.00	(96,989.00)	-42.3%
PERS		3201-3202	66,986.00	66,986.00	8,650.51	98,662.00	(31,676.00)	-47.3%
OASDI/Medicare/Alternative		3301-3302	9,696.00	9,696.00	4,193.82	26,658.00	(16,962.00)	-174.9%
Health and Welfare Benefits		3401-3402	52,609.00	52,609.00	20,950.12	135,564.00	(82,955.00)	-157.7%
Unemployment Insurance		3501-3502	1,082.00	1,082.00	570.73	4,262.00	(3,180.00)	-293.9%
Workers' Compensation		3601-3602	6,720.00	6,720.00	4,081.52	30,237.00	(23,517.00)	-350.0%
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			366,282.00	366,282.00	51,500.94	621,561.00	(255,279.00)	-69.7%
BOOKS AND SUPPLIES								

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)
Approved Textbooks and Core Curricula Materials		4100	26,605.00	26,605.00	82,169.95	112,006.00	(85,401.00)	-321.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	19,227.00	19,227.00	12,499.57	153,639.00	(134,412.00)	-699.1%
Noncapitalized Equipment		4400	15,933.00	15,933.00	58,234.62	122,300.00	(106,367.00)	-667.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			61,765.00	61,765.00	152,904.14	387,945.00	(326,180.00)	-528.1%
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	15,182.00	15,182.00	7,852.95	167,983.00	(152,801.00)	-1,006.5%
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	3,000.00	3,000.00	887.69	4,902.00	(1,902.00)	-63.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	819.20	1,500.00	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	42,910.00	42,910.00	10,270.75	854,364.00	(811,454.00)	-1,891.1%
Communications		5900	0.00	0.00	22,107.57	25,000.00	(25,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,592.00	62,592.00	41,938.16	1,053,749.00	(991,157.00)	-1,583.5%
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	47,972.00	(47,972.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	25,000.00	(25,000.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	72,972.00	(72,972.00)	New
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education 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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	10,303.00	10,303.00	1,056.00	79,954.00	(69,651.00)	-676.0%
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			10,303.00	10,303.00	1,056.00	79,954.00	(69,651.00)	-676.0%
TOTAL, EXPENDITURES			716,770.00	716,770.00	361,547.92	3,070,441.00	(2,353,671.00)	-328.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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)
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	225,067.00	225,067.00	0.00	233,992.00	8,925.00	4.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			225,067.00	225,067.00	0.00	233,992.00	8,925.00	4.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			225,067.00	225,067.00	0.00	233,992.00	(8,925.00)	-4.0%

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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)
A. REVENUES								
1) LCFF Sources		8010-8099	6,275,730.00	6,275,730.00	3,019,799.45	6,275,730.00	0.00	0.0%
2) Federal Revenue		8100-8299	505,790.00	505,790.00	67,940.42	1,174,127.00	668,337.00	132.1%
3) Other State Revenue		8300-8599	368,908.00	368,908.00	233,614.96	1,231,121.00	862,213.00	233.7%
4) Other Local Revenue		8600-8799	304,750.00	304,750.00	66,010.26	733,035.00	428,285.00	140.5%
5) TOTAL, REVENUES			7,455,178.00	7,455,178.00	3,387,365.09	9,414,013.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,420,825.00	2,420,825.00	1,201,097.41	2,881,797.00	(460,972.00)	-19.0%
2) Classified Salaries		2000-2999	948,796.00	948,796.00	472,508.87	1,077,332.00	(128,536.00)	-13.5%
3) Employee Benefits		3000-3999	1,801,080.00	1,801,080.00	819,257.62	2,173,798.00	(372,718.00)	-20.7%
4) Books and Supplies		4000-4999	279,231.00	279,231.00	427,306.03	815,349.00	(536,118.00)	-192.0%
5) Services and Other Operating Expenditures		5000-5999	1,504,285.00	1,504,285.00	830,530.48	2,746,991.00	(1,242,706.00)	-82.6%
6) Capital Outlay		6000-6999	80,000.00	80,000.00	27,111.09	360,972.00	(280,972.00)	-351.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,138,667.00	7,138,667.00	3,777,811.50	10,160,689.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			316,511.00	316,511.00	(390,446.41)	(746,676.00)		
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	100,654.00	100,654.00	0.00	115,713.00	(15,059.00)	-15.0%
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			(100,654.00)	(100,654.00)	0.00	(115,713.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			215,857.00	215,857.00	(390,446.41)	(862,389.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		5,374,162.00	5,374,162.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		5,374,162.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		5,374,162.00		
2) Ending Balance, June 30 (E + F1e)			215,857.00	215,857.00		4,511,773.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,400.00	3,400.00		3,400.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	594,385.00	594,385.00		207,903.00		
OPEB	0000	9760	594,385.00					
OPEB	0000	9760		594,385.00				
OPEB	0000	9760				207,903.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	905,000.00	905,000.00		1,280,000.00		
Unassigned/Unappropriated Amount		9790	(1,286,928.00)	(1,286,928.00)		3,020,470.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,942,522.00	2,942,522.00	1,559,372.00	2,942,522.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	368,672.00	368,672.00	469,485.00	368,672.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	2,879,536.00	2,879,536.00	946,651.29	2,879,536.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	44,291.16	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,275,730.00	6,275,730.00	3,019,799.45	6,275,730.00	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%

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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)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,275,730.00	6,275,730.00	3,019,799.45	6,275,730.00	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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	341,000.00	341,000.00	0.00	341,000.00	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	100,727.00	100,727.00	0.00	96,697.00	(4,030.00)	-4.0%
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	15,181.00	15,181.00	0.00	12,967.00	(2,214.00)	-14.6%
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	10,000.00	10,000.00	3,093.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	3,141.00	3,141.00	0.00	3,508.00	367.00	11.7%
All Other Federal Revenue	All Other	8290	35,741.00	35,741.00	64,847.42	709,955.00	674,214.00	1,886.4%
TOTAL, FEDERAL REVENUE			505,790.00	505,790.00	67,940.42	1,174,127.00	668,337.00	132.1%
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 Masler 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	17,350.00	17,350.00	0.00	17,350.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	88,000.00	88,000.00	22,829.96	88,000.00	0.00	0.0%
Tax Relief Subventions								

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)
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	263,558.00	263,558.00	210,785.00	1,125,771.00	862,213.00	327.1%
TOTAL, OTHER STATE REVENUE			368,908.00	368,908.00	233,614.96	1,231,121.00	862,213.00	233.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	6,500.00	2,351.50	6,500.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	32,663.07	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	189,500.00	189,500.00	20,987.46	189,500.00	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								

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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	48,750.00	48,750.00	10,008.23	477,035.00	428,285.00	878.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			304,750.00	304,750.00	66,010.26	733,035.00	428,285.00	140.5%
TOTAL, REVENUES			7,455,178.00	7,455,178.00	3,387,365.09	9,414,013.00	1,958,835.00	26.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,160,520.00	2,160,520.00	1,052,419.96	2,593,992.00	(433,472.00)	-20.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	260,305.00	260,305.00	148,677.45	287,805.00	(27,500.00)	-10.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,420,825.00	2,420,825.00	1,201,097.41	2,881,797.00	(460,972.00)	-19.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	265,290.00	265,290.00	117,288.53	293,716.00	(28,426.00)	-10.7%
Classified Support Salaries		2200	504,473.00	504,473.00	243,210.93	488,818.00	15,655.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	2,700.00	2,700.00	1,035.00	77,700.00	(75,000.00)	-2,777.8%
Clerical, Technical and Office Salaries		2400	171,820.00	171,820.00	109,765.41	212,585.00	(40,765.00)	-23.7%
Other Classified Salaries		2900	4,513.00	4,513.00	1,209.00	4,513.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			948,796.00	948,796.00	472,508.87	1,077,332.00	(128,536.00)	-13.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	667,634.00	667,634.00	209,323.45	742,204.00	(74,570.00)	-11.2%
PERS		3201-3202	240,492.00	240,492.00	99,840.52	267,295.00	(26,803.00)	-11.1%
OASDI/Medicare/Alternative		3301-3302	106,816.00	106,816.00	53,411.58	123,103.00	(16,287.00)	-15.2%
Health and Welfare Benefits		3401-3402	612,242.00	612,242.00	346,274.57	832,688.00	(220,446.00)	-36.0%
Unemployment Insurance		3501-3502	17,114.00	17,114.00	8,924.48	19,877.00	(2,763.00)	-16.1%
Workers' Compensation		3601-3602	104,172.00	104,172.00	57,641.68	136,021.00	(31,849.00)	-30.6%
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%

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 Employee Benefits		3901-3902	52,610.00	52,610.00	43,841.34	52,610.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,801,080.00	1,801,080.00	819,257.62	2,173,798.00	(372,718.00)	-20.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	26,605.00	26,605.00	235,679.40	267,506.00	(240,901.00)	-905.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	186,693.00	186,693.00	107,893.68	375,543.00	(188,850.00)	-101.2%
Noncapitalized Equipment		4400	65,933.00	65,933.00	83,732.95	172,300.00	(106,367.00)	-161.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			279,231.00	279,231.00	427,306.03	815,349.00	(536,118.00)	-192.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	185,000.00	185,000.00	0.00	185,000.00	0.00	0.0%
Travel and Conferences		5200	22,577.00	22,577.00	12,723.95	175,983.00	(153,406.00)	-679.5%
Dues and Memberships		5300	10,000.00	10,000.00	8,150.50	10,128.00	(128.00)	-1.3%
Insurance		5400-5450	160,000.00	160,000.00	207,851.59	210,000.00	(50,000.00)	-31.3%
Operations and Housekeeping Services		5500	367,000.00	367,000.00	181,969.44	397,402.00	(30,402.00)	-8.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	83,500.00	83,500.00	15,359.57	83,500.00	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	660,433.00	660,433.00	373,983.67	1,634,403.00	(973,970.00)	-147.5%
Communications		5900	15,775.00	15,775.00	30,491.76	50,575.00	(34,800.00)	-220.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,504,285.00	1,504,285.00	830,530.48	2,746,991.00	(1,242,706.00)	-82.6%
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	172,972.00	(172,972.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	25,000.00	27,111.09	108,000.00	(83,000.00)	-332.0%
Equipment Replacement		6500	55,000.00	55,000.00	0.00	80,000.00	(25,000.00)	-45.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			80,000.00	80,000.00	27,111.09	360,972.00	(280,972.00)	-351.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
State Special Schools								
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices								
		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs								
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%

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)			104,450.00	104,450.00	0.00	104,450.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	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			7,138,667.00	7,138,667.00	3,777,811.50	10,160,689.00	(3,022,022.00)	-42.3%
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	100,654.00	100,654.00	0.00	115,713.00	(15,059.00)	-15.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,654.00	100,654.00	0.00	115,713.00	(15,059.00)	-15.0%
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
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)
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)			(100,654.00)	(100,654.00)	0.00	(115,713.00)	15,059.00	-15.0%

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	94,000.00	94,000.00	30,988.66	108,341.00	14,341.00	15.3%
3) Other State Revenue		8300-8599	7,000.00	7,000.00	12,203.67	7,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,500.00	20,500.00	48.92	20,500.00	0.00	0.0%
5) TOTAL, REVENUES			121,500.00	121,500.00	43,241.25	135,841.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	95,270.00	95,270.00	50,511.58	106,918.00	(11,648.00)	-12.2%
3) Employee Benefits		3000-3999	50,014.00	50,014.00	26,311.32	53,425.00	(3,411.00)	-6.8%
4) Books and Supplies		4000-4999	67,400.00	67,400.00	44,041.52	81,741.00	(14,341.00)	-21.3%
5) Services and Other Operating Expenditures		5000-5999	9,470.00	9,470.00	2,693.63	9,470.00	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			222,154.00	222,154.00	123,558.05	251,554.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,654.00)	(100,654.00)	(80,316.80)	(115,713.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,654.00	100,654.00	0.00	115,713.00	15,059.00	15.0%
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			100,654.00	100,654.00	0.00	115,713.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(80,316.80)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	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) 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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	84,000.00	84,000.00	24,199.31	98,341.00	14,341.00	17.1%
Donated Food Commodities		8221	10,000.00	10,000.00	6,789.35	10,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			94,000.00	94,000.00	30,988.66	108,341.00	14,341.00	15.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	7,000.00	7,000.00	12,203.67	7,000.00	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			7,000.00	7,000.00	12,203.67	7,000.00	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	20,500.00	20,500.00	(28.00)	20,500.00	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	76.92	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,500.00	20,500.00	48.92	20,500.00	0.00	0.0%
TOTAL, REVENUES			121,500.00	121,500.00	43,241.25	135,841.00		
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	95,270.00	95,270.00	50,511.58	106,918.00	(11,648.00)	-12.2%
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			95,270.00	95,270.00	50,511.58	106,918.00	(11,648.00)	-12.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	22,055.00	22,055.00	11,802.58	23,954.00	(1,899.00)	-8.6%
OASDI/Medicare/Alternative		3301-3302	7,053.00	7,053.00	3,746.41	7,788.00	(735.00)	-10.4%
Health and Welfare Benefits		3401-3402	17,537.00	17,537.00	8,768.30	17,537.00	0.00	0.0%
Unemployment Insurance		3501-3502	476.00	476.00	252.56	525.00	(49.00)	-10.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	2,893.00	2,893.00	1,741.47	3,621.00	(728.00)	-25.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			50,014.00	50,014.00	26,311.32	53,425.00	(3,411.00)	-6.8%
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	7,500.00	7,500.00	2,513.27	7,500.00	0.00	0.0%
Noncapitalized Equipment		4400	4,900.00	4,900.00	0.00	4,900.00	0.00	0.0%
Food		4700	55,000.00	55,000.00	41,528.25	69,341.00	(14,341.00)	-26.1%
TOTAL, BOOKS AND SUPPLIES			67,400.00	67,400.00	44,041.52	81,741.00	(14,341.00)	-21.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.00	500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,070.00	8,070.00	2,287.63	8,070.00	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	900.00	900.00	406.00	900.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,470.00	9,470.00	2,693.63	9,470.00	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			222,154.00	222,154.00	123,558.05	251,554.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	100,654.00	100,654.00	0.00	115,713.00	15,059.00	15.0%
Other Authorized Interfund Transfers In		8919	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)
(a) TOTAL, INTERFUND TRANSFERS IN			100,654.00	100,654.00	0.00	115,713.00	15,059.00	15.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
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)			100,654.00	100,654.00	0.00	115,713.00		

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	1,005.64	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,005.64	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	39,469.53	113,093.00	(113,093.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299.7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	39,469.53	113,093.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(38,463.89)	(113,093.00)		
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	(38,463.89)	(113,093.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		113,093.00	113,093.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		113,093.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		113,093.00		
2) Ending Balance, June 30 (E + F1e)			0.00	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								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.00	0.00	1,005.64	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	1,005.64	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,005.64	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			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	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	39,469.53	113,093.00	(113,093.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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	39,469.53	113,093.00	(113,093.00)	New
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	39,469.53	113,093.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
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	15,000.00	15,000.00	4,424.00	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	4,424.00	15,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	15,000.00	15,000.00	13,000.00	15,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,000.00	15,000.00	13,000.00	15,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	(8,576.00)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(8,576.00)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		741,148.00	741,148.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		741,148.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		741,148.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		741,148.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		741,148.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	4,424.00	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	4,424.00	15,000.00	0.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	4,424.00	15,000.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	15,000.00	13,000.00	15,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,000.00	15,000.00	13,000.00	15,000.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			15,000.00	15,000.00	13,000.00	15,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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 + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Net Position		0.00

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)	396.18	396.18	396.18	396.18	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)	396.18	396.18	396.18	396.18	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	2.12	2.12	2.12	2.12	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]	12.27	12.27	12.27	12.27	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.39	14.39	14.39	14.39	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	410.57	410.57	410.57	410.57	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)]	.01	.01	.01	.01	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	.01	.01	.01	.01	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	396.18	396.18	396.18	396.18	0.00	0.0%
b. Special Education-Special Day Class	3.46	3.46	3.46	3.46	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]	12.53	12.53	12.53	12.53	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	412.17	412.17	412.17	412.17	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	412.18	412.18	412.18	412.18	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	15.99	15.99	15.99	15.99	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 (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%

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%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		October								
A. BEGINNING CASH			5,484,220.24	5,409,318.96	5,597,695.60	5,745,055.15	5,247,624.82	4,942,218.06	5,563,518.12	5,138,709.64
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		241,910.00	387,489.00	622,231.00	387,489.00		234,743.00	154,995.00	155,600.00
Property Taxes	8020-8079							990,942.45		650,000.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299			21.00	39,571.90	19,305.00	5,949.52	637.00	2,456.00	500,000.00
Other State Revenue	8300-8599		8,267.00	109.00		2,526.50	202,409.00	0.00	20,303.46	164,408.00
Other Local Revenue	8600-8799		5,799.58	8,090.02	9,892.04	26,781.86	16,063.04	(836.28)	220.00	11,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			255,976.58	395,709.02	671,694.94	436,102.36	224,421.56	1,225,486.17	177,974.46	1,481,008.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		22,905.35	27,213.45	225,804.87	232,968.27	232,323.51	238,414.03	221,467.93	325,000.00
Classified Salaries	2000-2999		33,401.81	38,663.76	88,486.95	78,994.59	76,905.03	83,159.40	72,897.33	123,200.00
Employee Benefits	3000-3999		29,023.45	42,689.70	149,130.92	137,077.15	146,327.64	149,846.37	165,162.39	295,000.00
Books and Supplies	4000-4999		176,499.31	22,847.38	82,026.94	31,956.22	28,601.49	61,259.03	24,115.66	55,000.00
Services	5000-5999		29,486.02	34,317.60	77,272.60	484,070.99	43,838.36	59,600.84	101,944.07	285,000.00
Capital Outlay	6000-6599					53.18	1,315.16	14,252.93	11,489.82	88,000.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			291,315.94	165,731.89	622,722.28	965,120.40	529,311.19	606,532.60	597,077.20	1,171,200.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(4,100.00)								
Accounts Receivable	9200-9299	(378,251.21)	4,775.45	4,120.00	104,151.10	26,406.88	6,529.48	0.00	0.00	12,000.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	(998.00)		(1,698.00)		(1,785.00)			0.00	259.00
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(383,349.21)	4,775.45	2,422.00	104,151.10	24,621.88	6,529.48	0.00	0.00	12,259.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(392,596.03)	30,507.20	44,022.49	5,764.21	(6,965.83)	7,046.61	(2,346.49)	5,705.74	65,500.00
Due To Other Funds	9610		13,830.17							
Current Loans	9640									
Unearned Revenues	9650	(108,327.15)								
Deferred Inflows of Resources	9690									
SUBTOTAL		(500,923.18)	44,337.37	44,022.49	5,764.21	(6,965.83)	7,046.61	(2,346.49)	5,705.74	65,500.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		117,573.97	(39,561.92)	(41,600.49)	98,386.89	31,587.71	(517.13)	2,346.49	(5,705.74)	(53,241.00)
E. NET INCREASE/DECREASE (B - C + D)			(74,901.28)	188,376.64	147,359.55	(497,430.33)	(305,406.76)	621,300.06	(424,808.48)	256,567.00
F. ENDING CASH (A + E)			5,409,318.96	5,597,695.60	5,745,055.15	5,247,624.82	4,942,218.06	5,563,518.12	5,138,709.64	5,395,276.64
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		October							
A. BEGINNING CASH		5,395,276.64	5,615,651.64	5,647,601.64	4,725,334.14				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	387,900.00	425,500.00	187,950.00	0.00	125,387.00		3,311,194.00	3,311,194.00
Property Taxes	8020-8079		605,000.00	0.00	718,593.55			2,964,536.00	2,964,536.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	120,500.00		100,600.00	210,088.58	174,998.00		1,174,127.00	1,174,127.00
Other State Revenue	8300-8599	466,200.00	226,500.00		22,300.50	118,097.54		1,231,121.00	1,231,121.00
Other Local Revenue	8600-8799	410,000.00	78,600.00	89,650.00	30,001.54	47,773.20		733,035.00	733,035.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,384,600.00	1,335,600.00	378,200.00	980,984.17	466,255.74	0.00	9,414,013.00	9,414,013.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	325,000.00	350,000.00	365,000.00	315,699.59	0.00		2,881,797.00	2,881,797.00
Classified Salaries	2000-2999	108,000.00	96,500.00	104,656.87	172,466.26			1,077,332.00	1,077,332.00
Employee Benefits	3000-3999	292,000.00	225,500.00	228,500.00	313,540.38			2,173,798.00	2,173,798.00
Books and Supplies	4000-4999	48,750.00	82,500.00	107,800.00	93,992.97			815,349.00	815,349.00
Services	5000-5999	295,000.00	395,000.00	460,000.00	481,460.52			2,746,991.00	2,746,991.00
Capital Outlay	6000-6599	41,600.00	155,750.00	36,979.25	11,531.66			360,972.00	360,972.00
Other Outgo	7000-7499				104,450.00			104,450.00	104,450.00
Interfund Transfers Out	7600-7629				115,713.00			115,713.00	115,713.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		1,110,350.00	1,305,250.00	1,302,936.12	1,608,854.38	0.00	0.00	10,276,402.00	10,276,402.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				4,100.00			4,100.00	0.00
Accounts Receivable	9200-9299	35,000.00	89,500.00	45,750.00	50,018.30			378,251.21	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	875.00	1,850.00	116.00	1,381.00			998.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		35,875.00	91,350.00	45,866.00	55,499.30	0.00	0.00	383,349.21	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	89,750.00	89,750.00	43,397.38	20,464.72			392,596.03	
Due To Other Funds	9610				(13,830.17)			0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				108,327.15			108,327.15	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		89,750.00	89,750.00	43,397.38	114,961.70	0.00	0.00	500,923.18	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(53,875.00)	1,600.00	2,468.62	(59,462.40)	0.00	0.00	(117,573.97)	
E. NET INCREASE/DECREASE (B - C + D)		220,375.00	31,950.00	(922,267.50)	(687,332.61)	466,255.74	0.00	(979,962.97)	(862,389.00)
F. ENDING CASH (A + E)		5,615,651.64	5,647,601.64	4,725,334.14	4,038,001.53				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,504,257.27	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			4,038,001.53	4,038,001.53	4,038,001.53	4,038,001.53	4,038,001.53	4,038,001.53	4,038,001.53	4,038,001.53
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			4,038,001.53	4,038,001.53	4,038,001.53	4,038,001.53	4,038,001.53	4,038,001.53	4,038,001.53	4,038,001.53
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		4,038,001.53	4,038,001.53	4,038,001.53	4,038,001.53				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019							0.00	
Property Taxes	8020- 8079							0.00	
Miscellaneous Funds	8080- 8099							0.00	
Federal Revenue	8100- 8299							0.00	
Other State Revenue	8300- 8599							0.00	
Other Local Revenue	8600- 8799							0.00	
Interfund Transfers In	8910- 8929							0.00	
All Other Financing Sources	8930- 8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999							0.00	
Classified Salaries	2000- 2999							0.00	
Employee Benefits	3000- 3999							0.00	
Books and Supplies	4000- 4999							0.00	
Services	5000- 5999							0.00	
Capital Outlay	6000- 6599							0.00	
Other Outgo	7000- 7499							0.00	
Interfund Transfers Out	7600- 7629							0.00	
All Other Financing Uses	7630- 7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		4,038,001.53	4,038,001.53	4,038,001.53	4,038,001.53				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,038,001.53	

NOTICE OF CRITERIA AND STANDARDS REVIEW. This Interim report was based upon and reviewed using the stateadopted 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: March 14, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Nona Griesert Telephone: 530-993-1660, x-120
Title: Director of Business Services/CBO E-mail: ngriesert@spjud.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first Interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	

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? * If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment? * If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? * If yes, have there been changes since first interim in OPEB liabilities?		X
S7b	Other Self-Insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? * If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: * Certificated? (Section S8A, Line 1b) * Classified? (Section S8B, Line 1b) * Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: * Certificated? (Section S8A, Line 3) * Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	10,276,402.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,074,427.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	7,516.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	313,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	115,713.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	285,999.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				722,228.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		115,713.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				8,595,460.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				410.57
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,935.43
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,333,530.23			12,411.35
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00			0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,333,530.23			12,411.35
B. Required effort (Line A.2 times 90%)	4,800,177.21			11,170.22

C. Current year expenditures (Line I.E and Line II.B)	8,595,460.00	20,935.43
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 18,690.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 6,114,237.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.31%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. 0.00

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 492,690.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 103,775.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,746.60
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	7.44
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	600,219.04
9. Carry-Forward Adjustment (Part IV, Line F)	(14,746.87)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	585,472.17

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,648,657.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	775,275.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	643,375.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	113,078.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	7,516.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	279,053.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	14,523.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	51,399.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	169,946.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,204,833.40
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	2,392.56
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	182,213.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	9,092,260.96

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	6.60%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	6.44%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	600,219.04
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	15,820.38
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.10%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.10%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.10%) times Part III, Line B19); zero if positive	(29,493.74)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(29,493.74)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.28%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-14746.87) is applied to the current year calculation and the remainder (\$-14746.87) is deferred to one or more future years:	6.44%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-9831.25) is applied to the current year calculation and the remainder (\$-19662.49) is deferred to one or more future years:	6.49%
LEA request for Option 1, Option 2, or Option 3	2
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(14,746.87)

Approved indirect cost rate: 7.10%
Highest rate used in any program: 7.10%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	61,320.00	4,353.00	7.10%
01	3010	321,393.00	6,263.00	1.95%
01	3210	14,878.00	1,056.00	7.10%
01	3213	373,023.00	25,980.00	6.96%
01	3550	3,276.00	232.00	7.08%
01	4035	6,914.00	460.00	6.65%
01	4127	9,338.00	662.00	7.09%
01	5634	3,014.00	213.00	7.07%
01	6053	34,992.00	2,484.00	7.10%
01	6266	127,877.00	9,079.00	7.10%
01	7435	377,982.00	26,836.00	7.10%
01	7810	412,817.00	200.00	0.05%
01	9010	452,415.00	2,136.00	0.47%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,275,730.00	8.13%	6,785,947.00	3.54%	7,026,170.00
2. Federal Revenues	8100-8299	341,000.00	0.00%	341,000.00	(76.54%)	80,000.00
3. Other State Revenues	8300-8599	78,745.00	0.00%	78,745.00	0.00%	78,745.00
4. Other Local Revenues	8600-8799	268,000.00	0.00%	268,000.00	0.00%	268,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(233,992.00)	377.17%	(1,116,533.00)	1.28%	(1,130,773.00)
6. Total (Sum lines A1 thru A5c)		6,729,483.00	(5.53%)	6,357,159.00	(.55%)	6,322,142.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,259,455.00		2,296,164.00
b. Step & Column Adjustment				36,709.00		33,871.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,259,455.00	1.62%	2,296,164.00	1.48%	2,330,035.00
2. Classified Salaries						
a. Base Salaries				845,414.00		861,702.00
b. Step & Column Adjustment				16,288.00		11,556.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	845,414.00	1.93%	861,702.00	1.34%	873,258.00
3. Employee Benefits	3000-3999	1,552,237.00	.45%	1,559,149.00	.93%	1,573,714.00
4. Books and Supplies	4000-4999	427,404.00	0.00%	427,404.00	0.00%	427,404.00
5. Services and Other Operating Expenditures	5000-5999	1,693,242.00	0.00%	1,693,242.00	0.00%	1,693,242.00
6. Capital Outlay	6000-6999	288,000.00	(35.76%)	185,000.00	0.00%	185,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(79,954.00)	(76.01%)	(19,180.00)	0.00%	(19,180.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	115,713.00	0.00%	115,713.00	0.00%	115,713.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,205,961.00	.25%	7,223,644.00	.83%	7,283,636.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(476,478.00)		(866,485.00)		(961,494.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,988,251.00		4,511,773.00		3,645,288.00
2. Ending Fund Balance (Sum lines C and D1)		4,511,773.00		3,645,288.00		2,683,794.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	207,903.00		207,903.00		207,903.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,280,000.00		1,280,000.00		1,280,000.00
2. Unassigned/Unappropriated	9790	3,020,470.00		2,153,985.00		1,192,491.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,511,773.00		3,645,288.00		2,683,794.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,280,000.00		1,280,000.00		1,280,000.00
c. Unassigned/Unappropriated	9790	3,020,470.00		2,153,985.00		1,192,491.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		4,300,470.00		3,433,985.00		2,472,491.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	833,127.00	(80.62%)	161,479.00	0.00%	161,479.00
3. Other State Revenues	8300-8599	1,152,376.00	(38.64%)	707,065.00	0.00%	707,065.00
4. Other Local Revenues	8600-8799	465,035.00	(23.34%)	356,476.00	0.00%	356,476.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	233,992.00	377.17%	1,116,533.00	1.28%	1,130,773.00
6. Total (Sum lines A1 thru A5c)		2,684,530.00	(12.78%)	2,341,553.00	.61%	2,355,793.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				622,342.00		632,424.00
b. Step & Column Adjustment				10,082.00		9,360.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	622,342.00	1.62%	632,424.00	1.48%	641,784.00
2. Classified Salaries						
a. Base Salaries				231,918.00		236,394.00
b. Step & Column Adjustment				4,476.00		3,168.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	231,918.00	1.93%	236,394.00	1.34%	239,562.00
3. Employee Benefits	3000-3999	621,561.00	1.09%	628,358.00	.27%	630,070.00
4. Books and Supplies	4000-4999	387,945.00	(45.46%)	211,581.00	0.00%	211,581.00
5. Services and Other Operating Expenditures	5000-5999	1,053,749.00	(41.77%)	613,616.00	0.00%	613,616.00
6. Capital Outlay	6000-6999	72,972.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	79,954.00	(76.01%)	19,180.00	0.00%	19,180.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,070,441.00	(23.74%)	2,341,553.00	.61%	2,355,793.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(385,911.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		385,911.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,275,730.00	8.13%	6,785,947.00	3.54%	7,026,170.00
2. Federal Revenues	8100-8299	1,174,127.00	(57.20%)	502,479.00	(51.94%)	241,479.00
3. Other State Revenues	8300-8599	1,231,121.00	(36.17%)	785,810.00	0.00%	785,810.00
4. Other Local Revenues	8600-8799	733,035.00	(14.81%)	624,476.00	0.00%	624,476.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		9,414,013.00	(7.60%)	8,698,712.00	(.24%)	8,677,935.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,881,797.00		2,928,588.00
b. Step & Column Adjustment				46,791.00		43,231.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,881,797.00	1.62%	2,928,588.00	1.48%	2,971,819.00
2. Classified Salaries						
a. Base Salaries				1,077,332.00		1,098,096.00
b. Step & Column Adjustment				20,764.00		14,724.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,077,332.00	1.93%	1,098,096.00	1.34%	1,112,820.00
3. Employee Benefits	3000-3999	2,173,798.00	.63%	2,187,507.00	.74%	2,203,784.00
4. Books and Supplies	4000-4999	815,349.00	(21.63%)	638,985.00	0.00%	638,985.00
5. Services and Other Operating Expenditures	5000-5999	2,746,991.00	(16.02%)	2,306,858.00	0.00%	2,306,858.00
6. Capital Outlay	6000-6999	360,972.00	(48.75%)	185,000.00	0.00%	185,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	115,713.00	0.00%	115,713.00	0.00%	115,713.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,276,402.00	(6.92%)	9,565,197.00	.78%	9,639,429.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(862,389.00)		(866,485.00)		(961,494.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,374,162.00		4,511,773.00		3,645,288.00
2. Ending Fund Balance (Sum lines C and D1)		4,511,773.00		3,645,288.00		2,683,794.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	207,903.00		207,903.00		207,903.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,280,000.00		1,280,000.00		1,280,000.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	3,020,470.00		2,153,985.00		1,192,491.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,511,773.00		3,645,288.00		2,683,794.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,280,000.00		1,280,000.00		1,280,000.00
c. Unassigned/Unappropriated	9790	3,020,470.00		2,153,985.00		1,192,491.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		4,300,470.00		3,433,985.00		2,472,491.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		41.85%		35.90%		25.65%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		396.18		396.18		396.18
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		10,276,402.00		9,565,197.00		9,639,429.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		10,276,402.00		9,565,197.00		9,639,429.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		411,056.08		382,607.88		385,577.16
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		411,056.08		382,607.88		385,577.16
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Second Interim
2022-23 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	115,713.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					115,713.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2022-23 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Second Interim
2022-23 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	115,713.00	115,713.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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	396.18	396.18		
	Charter School	0.00	0.00		
	Total ADA	396.18	396.18	0.0%	Met
1st Subsequent Year (2023-24)	District Regular	396.00	396.00		
	Charter School	0.00	0.00		
	Total ADA	396.00	396.00	0.0%	Met
2nd Subsequent Year (2024-25)	District Regular	396.00	396.00		
	Charter School	0.00	0.00		
	Total ADA	396.00	396.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	410.00	410.00		
Charter School	0.00	0.00		
Total Enrollment	410.00	410.00	0.0%	Met
1st Subsequent Year (2023-24)				
District Regular	410.00	410.00		
Charter School	0.00	0.00		
Total Enrollment	410.00	410.00	0.0%	Met
2nd Subsequent Year (2024-25)				
District Regular	410.00	410.00		
Charter School	0.00	0.00		
Total Enrollment	410.00	410.00	0.0%	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	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2019-20)			
District Regular	396	410	
Charter School			
Total ADA/Enrollment	396	410	96.6%
Second Prior Year (2020-21)			
District Regular	409	410	
Charter School			
Total ADA/Enrollment	409	410	99.8%
First Prior Year (2021-22)			
District Regular	396	410	
Charter School	0		
Total ADA/Enrollment	396	410	96.6%
Historical Average Ratio:			97.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.1%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form A1, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	396	410		
Charter School	0	0		
Total ADA/Enrollment	396	410	96.6%	Met
1st Subsequent Year (2023-24)				
District Regular	396	410		
Charter School	0	0		
Total ADA/Enrollment	396	410	96.6%	Met
2nd Subsequent Year (2024-25)				
District Regular	396	410		
Charter School	0	0		
Total ADA/Enrollment	396	410	96.6%	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:

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)	6,275,730.00		
1st Subsequent Year (2023-24)	6,613,365.00	6,785,947.00	2.6%	Not Met
2nd Subsequent Year (2024-25)	6,879,222.00	7,026,170.00	2.1%	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)

The projected revenue from LCFF has increased due to the most recent estimate from the Governor's proposed budget. The first out year, 23/24 is 8.13% over adopted budget estimate and the second out year, 24/25 is calculated at 3.54% over adopted budget estimate.

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)	4,035,543.81	6,471,028.47
Second Prior Year (2020-21)	3,782,726.29	5,024,122.75	75.3%
First Prior Year (2021-22)	3,579,237.47	5,120,793.25	69.9%
	Historical Average Ratio:		69.2%

	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):	65.2% to 73.2%	65.2% to 73.2%	65.2% to 73.2%

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 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	4,657,106.00	7,090,248.00	65.7%	Met	
1st Subsequent Year (2023-24)	4,717,015.00	7,107,931.00	66.4%	Met	
2nd Subsequent Year (2024-25)	4,777,007.00	7,167,923.00	66.6%	Met	

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections. Changes that exceed five percent in any major object category must be explained.

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

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim	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)	1,171,886.00	1,174,127.00	.2%	No
1st Subsequent Year (2023-24)	500,238.00	502,479.00	.4%	No
2nd Subsequent Year (2024-25)	239,238.00	241,479.00	.9%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	1,241,220.00	1,231,121.00	-.8%	No
1st Subsequent Year (2023-24)	568,908.00	785,810.00	38.1%	Yes
2nd Subsequent Year (2024-25)	568,908.00	785,810.00	38.1%	Yes

Explanation:
(required if Yes)

The current budget year, 22/23, has anticipated funding that does not continue into the out years as well as some minor award adjustments shown for 2nd interim budget report. The funding that does not continue into both out years has been removed. The district has also received an award that has been included in the current year and will continue for both out years, this has been reflected in the second interim projections.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	321,559.00	733,035.00	128.0%	Yes
1st Subsequent Year (2023-24)	268,000.00	624,476.00	133.0%	Yes
2nd Subsequent Year (2024-25)	268,000.00	624,476.00	133.0%	Yes

Explanation:
(required if Yes)

In the current budget year, 22/23, there are additional one time grant funds that have been included in the budget for second interim. One of these grants is anticipated to continue in both out years and has been reflected in the 2nd interim projections for 23/24 and 24/25.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	744,848.00	815,349.00	9.5%	Yes
1st Subsequent Year (2023-24)	570,484.00	638,985.00	12.0%	Yes
2nd Subsequent Year (2024-25)	570,484.00	638,985.00	12.0%	Yes

Explanation:
(required if Yes)

Expenditures for the current budget year, 22/23, include additional expenditures for grants that are anticipated to be received. The expenditures for awards that are not anticipated to continue in the out years have been removed while maintaining those for awards that are projected for multiple years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	2,221,809.00	2,746,991.00	23.6%	Yes
1st Subsequent Year (2023-24)	1,736,026.00	2,306,858.00	32.9%	Yes
2nd Subsequent Year (2024-25)	1,736,026.00	2,306,858.00	32.9%	Yes

Explanation:
(required if Yes)

Expenditures for the current budget year, 22/23, include additional expenditures for grants that are anticipated to be received. The expenditures for awards that are not anticipated to continue in the out years have been removed while maintaining those for awards that are projected for multiple years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	2,734,665.00	3,138,283.00	14.8%	Not Met
1st Subsequent Year (2023-24)	1,337,146.00	1,912,765.00	43.0%	Not Met
2nd Subsequent Year (2024-25)	1,076,146.00	1,651,765.00	53.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	2,966,657.00	3,562,340.00	20.1%	Not Met
1st Subsequent Year (2023-24)	2,306,510.00	2,945,843.00	27.7%	Not Met
2nd Subsequent Year (2024-25)	2,306,510.00	2,945,843.00	27.7%	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.

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>The current budget year, 22/23, has anticipated funding that does not continue into the out years as well as some minor award adjustments shown for 2nd interim budget report. The funding that does not continue into both out years has been removed. The district has also received an award that has been included in the current year and will continue for both out years, this has been reflected in the second interim projections.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>In the current budget year, 22/23, there are additional one time grant funds that have been included in the budget for second interim. One of these grants is anticipated to continue in both out years and has been reflected in the 2nd interim projections for 23/24 and 24/25.</p>

- 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.

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>Expenditures for the current budget year, 22/23, include additional expenditures for grants that are anticipated to be received. The expenditures for awards that are not anticipated to continue in the out years have been removed while maintaining those for awards that are projected for multiple years.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>Expenditures for the current budget year, 22/23, include additional expenditures for grants that are anticipated to be received. The expenditures for awards that are not anticipated to continue in the out years have been removed while maintaining those for awards that are projected for multiple years.</p>

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	209,604.63	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

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

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

N/A

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)	4.18%	35.9%	25.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	13.9%	12.0%	8.5%

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			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2022-23)	(476,478.00)	7,205,961.00	6.6%	Met
1st Subsequent Year (2023-24)	(866,485.00)	7,223,644.00	12.0%	Not Met
2nd Subsequent Year (2024-25)	(961,494.00)	7,283,636.00	13.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district is deficit spending in the current fiscal year, 22/23, and both out years, 23/24 and 24/25. The impact of COVID, student learning loss, social and emotional needs have created a large impact on services the district is presently providing for those students. The funding for these programs is not continuing into the current and both out years. The district is presently utilizing the ending fund balance from the prior fiscal year to continue providing these services. The budget will be reviewed and monitored to assess services needed to continue or those that are no longer needed in order to reduce and/or eliminate deficit spending.

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)		4,511,773.00	Met
1st Subsequent Year (2023-24)		3,645,288.00	Met
2nd Subsequent Year (2024-25)		2,683,794.00	Met

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

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

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

Explanation:
(required if NOT met)

The district is deficit spending in the current fiscal year, 22/23 and both out years, 23/24 and 24/25. The impact of COVID, student learning loss, social and emotional needs have created a large impact on services the district is presently providing for those students. The funding for these programs are not continuing into the current and both out years. The district is presently utilizing the ending fund balance from the prior fiscal year to continue providing these services. The budget will be reviewed and monitored to assess services needed to continue or those that are no longer needed in order to reduce and/or eliminate deficit spending.

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)		4,038,001.53	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.)	396.18	396.18	396.18
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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

Yes

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

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds	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)	10,276,402.00	9,565,197.00	9,639,429.00
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)	10,276,402.00	9,565,197.00	9,639,429.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	411,056.08	382,607.88	385,577.16

- 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
411,056.08	382,607.88	385,577.16

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (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)	1,280,000.00	1,280,000.00	1,280,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,020,470.00	2,153,985.00	1,192,491.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	4,300,470.00	3,433,985.00	2,472,491.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	41.85%	35.90%	25.65%
District's Reserve Standard (Section 10B, Line 7):	411,056.08	382,607.88	385,577.16
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?

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?

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 42803)

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)?

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:

The district has projected Forest Reserve funding to continue in the current budget year, 22/23, and the first out year, 23/24. This funding has not been approved to continue in the second out year, 24/25, and has been removed from the second out year projection. These funds are vital to the operation of the district and services that are needed for students. If this funding is not approved to continue the district will need to review the cancellation of the services provided or make other reductions in the budget projections.

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)	(236,206.00)	(233,992.00)	-.9%	(2,214.00)	Met
1st Subsequent Year (2023-24)	(1,284,226.00)	(1,116,533.00)	-13.1%	(167,693.00)	Not Met
2nd Subsequent Year (2024-25)	(1,310,773.00)	(1,130,773.00)	-13.7%	(180,000.00)	Not 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)	115,713.00	115,713.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	115,713.00	115,713.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	115,713.00	115,713.00	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

The district has increased personnel and contracts for services to provide tutoring, counseling and other support services for students in need. These services were previously supported by COVID funding however these funding sources are not continuing and the need is of vital importance to our students. The district is hoping to be able to continue to provide these services to the students even though the COVID funding has not been continued. If the funding is not provided or renewed the district will need to review expenditures for possible reductions in services offered to the students.

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

N/A

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)

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

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	1	Unrestricted General Fund	Compensated Absences	45,628

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022-23
TOTAL:				45,628

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	35,878	45,628	0	0

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Total Annual Payments:	35,878	45,628	0	0
Has total annual payment increased over prior year (2021-22)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Staff were not able to take their normal vacation time due to COVID restrictions that were in place for the prior year, 21/22. The district anticipates that staff will be able to return to a more normal schedule and utilize their vacation time.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

2 OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	594,385.00	217,313.00
b. OPEB plan(s) fiduciary net position (if applicable)	594,385.00	217,313.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00

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

Actuarial	Actuarial
Jun 30, 2018	Jun 30, 2020

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

3 OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2022-23)	594,385.00	217,313.00
1st Subsequent Year (2023-24)	594,385.00	217,313.00
2nd Subsequent Year (2024-25)	594,385.00	217,313.00

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2022-23)	0.00	0.00
1st Subsequent Year (2023-24)	0.00	0.00
2nd Subsequent Year (2024-25)	0.00	0.00

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2022-23)	52,608.00	24,562.00
1st Subsequent Year (2023-24)	35,072.00	24,562.00
2nd Subsequent Year (2024-25)	35,072.00	24,562.00

d. Number of retirees receiving OPEB benefits

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2022-23)	3	3
1st Subsequent Year (2023-24)	2	2
2nd Subsequent Year (2024-25)	2	2

4. Comments:

N/A



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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

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

3 Self-Insurance Contributions

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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

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 multi-year 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

Yes

Were all certificated labor negotiations settled as of first interim projections?

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	31.9	30.9	30.9	30.9

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

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 multi-year 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:

[]

Negotiation 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

--	--	--

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

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

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

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?

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

If Yes, explain the nature of the new costs:

--

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

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)
---------------------------	----------------------------------	----------------------------------

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?

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	25.3	28.1	28.1	28.1

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

[]

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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?

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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?

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	1.8	1.8	1.8	1.8

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. 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)?

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

2. Total cost of other benefits

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

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

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

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

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

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

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

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

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

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

Comments:
(optional)

The SPJUSD Transportation Plan for 2022-2023 and 2023-2024 currently includes the following documents (clickable links below):

--[Bus Safety Plan brochure](#)

--[Bus Behavior and Safety form signed annually](#)

--Policies:

3250	BP	Transportation Fees
3250	AR	Transportation Fees
3540	BP	Transportation
3541	AR	Transportation Routes and Services
3541.1	AR	Transportation For School-Related Trips
3541.1	E	Transportation For School-Related Trips
3541.2	BP	Transportation For Students With Disabilities
3541.2	AR	Transportation For Students With Disabilities
3542	AR	School Bus Drivers
3543	AR	Transportation Safety And Emergencies

***A more comprehensive written plan will be developed over the coming months leading up to the 2023-2024 school year with additional input from various groups of stakeholders per the requirements set forth in Education Code [39800.1](#).

SITE TECHNOLOGY COORDINATOR

DEFINITION:

Under general supervision of District Technology Personnel provides assistance and training to staff members in operations of computers, software programs and related areas, answers questions and helps staff to utilize their computer workstations effectively. Supports staff in school site information technology equipment and software.

EXAMPLES OF DUTIES:

(Any one position may not include all of the duties listed nor do the listed examples include all of the tasks which may be found in positions of this class.)

- Create Google accounts and provide Academic online credentials for new students
- Assist staff with general trouble shooting related to tech issues. Printers, copiers, smartboards etc.
- Assist students with general chromebook or iPad tech issues.
- Connect Staff laptops to campus printers and copiers.
- Collecting and keeping track of chromebook contracts each year.
- Maintains accurate inventory of all computers, printers and associated attachments. Assist with the storage, cataloging and disposal of obsolete equipment. Tracks and documents broken equipment and refers reports to District Technology Personnel.

MINIMUM QUALIFICATIONS

Knowledge of:

Knowledge of current methods, practices and procedures involving the use of computer technology and related equipment.
Should possess a basic understanding of computers and printers, their functionality and simple knowledge of cabling network systems.

Requirements:

Understand and carry out verbal and written directions.
Ability to act independently to troubleshoot problems
Maintain effective working relationship with staff
Type or keyboard at a level necessary for expected job performance
Maintain confidentiality

Physical:

Stoop, reach, lift, and move about

Experience:

High School education or equivalent

Expectations of time dedicated are not to interfere with primary job duties or other duties as assigned.

Presented for First Reading: 11/13/2007

Date Adopted: 11/13/07

Revised: March 14, 2023