

**FALL RIVER JOINT UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING**



DATE: March 8, 2023
 TIME: 6:00 PM
 LOCATION: District Office
 20375 Tamarack Avenue
 Burney, CA 96013

Google Link
meet.google.com/tpm-iemt-vfv

PUBLIC HEARING

All parents, teachers, and members of the community interested in the affairs of the school district are encouraged to participate.

1. Open Public Hearing regarding the Tentative Agreement between the Fall River Joint Unified School District and the:
 - Fall River Teacher’s Association (FRTA)
 - California School Employees Association (CSEA), Chapter #191
 - Un-Represented Groups: Administrators, Director of Technology, Psychologist, District Nurse, Classified Confidential Management, Classified Confidential, and Superintendent
2. Public Input regarding the tentative agreements
3. Close Public Hearing regarding the adoption of the 2022 – 2023 Tentative Agreements

AGENDA

Individuals wishing to address the Board should register prior to the start of the meeting.

1.	CALL TO ORDER
2.	ROLL CALL; ESTABLISH A QUORUM; SALUTE FLAG
3.	ADOPT AGENDA
4.	PUBLIC COMMENT Opportunity for members of the public to address the Board. Note: 1) Individual speakers will be allowed three (3) minutes to address the Board. The maximum time allowed for each agenda item shall be 20 minutes. 2) Citizens should contact the Superintendent for complaint procedures regarding employees. 3) A school district cannot take action on a matter that has not been placed on the official agenda. (G.C. 54954.2)
5.	CONSENT AGENDA The consent agenda, if approved, will be recorded in the minutes, as if each item had been acted upon individually. Requests by members of the Board to have any item taken off the consent agenda for discussion will be honored without debate. Requests by the public to have an item taken off the consent agenda will be considered prior to the Board taking action.
	5.1 Approval of Minutes, February 8, 2023
	5.2 Approval of Personnel Report and Actions Therein
	5.3 Approval of Governing Board Commercial Warrant Report: # 8 (2022/2023) <ul style="list-style-type: none"> • \$ 716,258.15 General Fund • \$ 33,576.10 Cafeteria/Food Service Fund • \$ 5,358.88 Capital Facilities Fund
	5.4 Approval of Certification of Corrective Action
	5.5 Approval of Estimate/Agreement for Fall River Joint Unified School District and Mast Roofing for Burney Elementary School Fabric Reinforcement Coating System for the Roof Area
	5.6 Approval of Home Improvement Contract between Fall River Joint Unified School District and MAC-CO METAL BUILDINGS for Purchase and Construction of Out Building at Fall River Jr.Sr. High School

	5.7 Approval of Agreement for Contract Services between Fall River Joint Unified School District and John Thompson for Contractor Services Term: February 1, 2023 through June 9, 2023
	5.8 Accept the following donations: <ul style="list-style-type: none"> • Fall River Elementary School - \$90.00 \$45.00 Maria Rodriquez \$45.00 Myra Sandoval • Burney Jr. Sr. High School - \$29.66 • \$29.66 Ohiopyle Prints, Inc.
6.	NEW BUSINESS
	6.1 Consider for Approval of Second Interim Budget 2022-2023 – Presentation by Teresea Spooner, District Chief Business Official
	6.2 Consider for Approval the A-G Completion Grant 2022-2023 2nd Reading
	6.3 Consider for Approval Fall River Joint Unified School District AB1200 Consider for Approval Tentative Agreement with Fall River Teachers Association <ul style="list-style-type: none"> • Agreement Term July 1, 2022 – June 30, 2023 • Salary Increase of 2.51% effective July 1, 2022 • Insurance Cap Increase of 1.5% effective July 1, 2022
	6.4 Consider for Approval Fall River Joint Unified School District AB1200 Consider for Approval Tentative Agreement with California School Employees Association, Chapter #191 <ul style="list-style-type: none"> • Agreement Term July 1, 2022 – June 30, 2023 • Salary Increase of 2.51% effective July 1, 2022 • Insurance Cap Increase of 1.5% effective July 1, 2022
	6.5 Consider for Approval Fall River Joint Unified School District AB1200 Consider for Approval Tentative Agreement with Unrepresented Groups: <ul style="list-style-type: none"> • Administrators, Classified Confidential, Classified Confidential Management, Nurse, Psychologist <ul style="list-style-type: none"> ○ Agreement Term July 1, 2022 – June 30, 2023 ○ Salary Increase of 2.51% effective July 1, 2022 ○ Insurance Cap Increase of 1.5% effective July 1, 2022 • Superintendent, Director of Technology <ul style="list-style-type: none"> ○ Agreement Term July 1, 2022 – June 30, 2023 ○ Salary Increase of 2.51% effective July 1, 2022
	6.6 Consider for Approval 2022-2023 Salary Schedules
	6.7 Consider Approval of Educator Effectiveness Block Grant. No Revisions
	6.8 Consider Approval of Revisions to District Policy 6174: Education for English Learners
	6.9 Consider for Approval FRTA Wages/Insurance Cap Contract Language Revision 2022-2023
	6.10 Consider for Approval CSEA Wages/Insurance Cap Contract Language Revision 2022-2022
	6.11 DISCUSSION ITEM: District Drug and Alcohol Policy for Athletes/Extra Curricular Activities
7.	REPORTS/ANNOUNCEMENTS
8.	FUTURE AGENDA ITEMS
9.	CLOSED SESSION 11.1 Government Code 54956.9: Personnel 11.2 Government Code 54957.6: Negotiations
10.	RECONVENE TO OPEN SESSION
11.	ADJOURNMENT

Copies of the agenda, complete with backup materials, may be reviewed at the District Office. A schedule of the regular meetings, agendas and minutes can be reviewed on the District's website: www.frjusd.org

REASONABLE ACCOMMODATION FOR ANY INDIVIDUAL WITH A DISABILITY

Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in a meeting, may request assistance by contacting the Fall River Joint Unified School District, 20375 Tamarack Ave. Burney, CA 96013; Telephone 530-335-4538; fax 530-335-3115

**FALL RIVER JOINT UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING**

DATE: February 08, 2023
 TIME: 6:00 PM
 LOCATION: Soldier Mt. High School
 44144 A Street
 McArthur, CA 96056
 Google Link:
meet.google.com/xdx-fdkb-eju

UNAPPROVED MINUTES

Individuals wishing to address the Board should register prior to the start of the meeting.

1.	CALL TO ORDER <u>R. Dougherty</u> @ 6:02 pm
2.	ROLL CALL; ESTABLISH A QUORUM; SALUTE FLAG Dougherty: Present Estes: Present Hamilton: Present Hathaway: Present Norris: Present Others:
3.	MOMENT OF SILENCE FOR RANDY OLLER
4.	ADOPT AGENDA ADOPT AGENDA Motion to Adopt Agenda <u>M. Estes</u> /2 nd <u>J. Hamilton</u> Discussion: Ayes: 4 Noes: 0 Absent: 1 Abstain: 0
5.	PUBLIC COMMENT V. Amoroso, Student Guardian – <ul style="list-style-type: none"> • No justice in the school system • Upset with the principal at BCDS • Will not be dealing with the principal any longer • More and more students are being pushed out of the comprehensive high schools • Been threatened to have the police called on her • Nothing is being done concerning the bad behavior of the principal of BCDS R. Dougherty, Board President – <ul style="list-style-type: none"> • We encourage you to please submit an official complaint to the district S. Clark, Former Teacher – <ul style="list-style-type: none"> • Want to thank the school community in regards to the program that she runs at the elementary school for at-risk students – “Finding the Hero” • Thanks to Tara Aderman and Jann Adcock for all of their hard work • Submitted a proposal to the county for funding • Started decades ago helping at-risk youth

6.	<p>CONSENT AGENDA</p> <p>Motion to Adopt Consent Agenda by <u>J. Hamilton</u> /2nd <u>J. Norris</u></p> <p>Discussion:</p> <p>J. Hamilton, Board Trustee –</p> <ul style="list-style-type: none"> • Want to the thank the community for all of the donations to our schools. They are very much appreciated. <p>Ayes: 4 Noes: 0 Absent: 1 Abstain: 0</p>
	6.1 Approval of Minutes, January 11, 2023
	6.2 Approval of Personnel Report and actions therein
	<p>6.3 Approval of Governing Board Commercial Warrant Report: # 7 (2022/2023)</p> <ul style="list-style-type: none"> • \$ 492,562.00 General Fund • \$ 20,034.67 Cafeteria/Food Service Fund • \$ 1,750.00 Capital Facilities Fund
	<p>6.4 Approve the School Plan for Student Achievement (SPSA) The school plan must be created, or if in place, reviewed and updated by March 1st of each year.</p> <ul style="list-style-type: none"> 6.5.1 Burney Elementary 6.5.2 Burney High School 6.5.3 Fall River Elementary 6.5.4 Fall River High School
	<p>6.5 Approve the school site Comprehensive School Safety Plans A school safety plan must be created, or if in place, reviewed and updated by March 1st of each year. For school districts with ADA less than 2501 the safety plan can be districtwide if applied to all school sites equally.</p> <ul style="list-style-type: none"> 6.6.1 Burney Elementary 6.6.2 Burney Jr/Sr High School 6.6.3 Mt. View High School 6.6.4 Fall River Elementary 6.6.5 Fall River High School 6.6.6 Soldier Mt. High School/Fall River Community Day School <p>NOTICE: THE NON-CONFIDENTIAL SECTION OF THE PLANS WILL BE AVAILABLE FOR PUBLIC REVIEW AT THE SCHOOL SITE. BOARD MEMBERS MAY REVIEW COMPLETE PLANS AT THE FEBRUARY BOARD MEETING.</p>
	6.6 Approve 2022-2023 Audit Payment Schedule between HM&S Horton, McNulty & Saeteurn, LLP and Fall River Joint Unified School District
	6.7 Approve Document of Commitment between Burney Jr. Sr. High School, Fall River Jr. Sr. High School and College Options, Inc. Upward Bound Program
	6.8 Approve Disposal of Various Items in District per Rodd Taylor. Items have zero value
	<p>6.9 Accept the following donations:</p> <ul style="list-style-type: none"> • Burney Jr/Sr High School – Total \$5,000 \$5,000 – Shasta College Foundation • Fall River Elementary School – Total \$80.71 \$29.00 – Reading for Education \$51.71 – C & K Market

7.	NEW BUSINESS
	<p>7.1 Consider to Approve Fall River Joint Unified School District Transportation Plan 2022-2023 Motion to Approve Fall River Joint Unified School District Transportation Plan 2022-2023 by <u>J. Hamilton /2nd J. Norris</u></p> <p>Discussion: M. Grant, Superintendent –</p> <ul style="list-style-type: none"> • The District’s transportation department is very robust • Will know by 2nd Interim how much funding we will be receiving <p>Ayes: 4 Noes: 0 Absent: 1 Abstain: 0</p>
	<p>7.2 Consider to Approve Revision to District Policy 6142.7: Physical Education and Activity Motion to Approve Revision to District Policy 6142.7: Physical Education and Activity by <u>J. Hamilton /2nd J. Norris</u></p> <p>Discussion: M. Grant, Superintendent –</p> <ul style="list-style-type: none"> • Major revision. • Replacing current policy with the policy from GAMUT • All students, no matter of their sexual orientation, shall have access to Physical Education classes <p>Ayes: 4 Noes: 0 Absent: 1 Abstain: 0</p>
	<p>7.3 Consider to Approve Memorandum of Understanding (MOU) between Central State University’s College of Education and Fall River Joint Unified School District Term: 1/17/2023 to 1/17/2024 Motion to Approve Memorandum of Understanding (MOU) between Central State University’s College of Education and Fall River Joint Unified School District – Term: 1/17/2023 to 1/17/24 by <u>M. Estes /2nd J. Hamilton</u></p> <p>Discussion: M. Grant, Superintendent –</p> <ul style="list-style-type: none"> • Need a Memorandum of Understanding (MOU) for student teaching with a new entity <p>Ayes: 4 Noes: 0 Absent: 1 Abstain: 0</p>
	<p>7.4 Consider to Approve Agreement for Contract Services between Fall River Joint Unified School District and Anita Osborn for Contractor Services from 1/27/2023 to 6/9/2023 Motion to Approve Agreement for Contract Services between Fall River Joint Unified School District and Anita Osborn for Contractor Services from 1/27/2023 to 6/9/2023 by <u>J. Hamilton /2nd M. Estes</u></p> <p>Discussion:</p> <p>Ayes: 4 Noes: 0 Absent: 1 Abstain: 0</p>
	<p>7.5 Consider to Approve Revision to Intensive Behavior Interventionist Job Description Motion to Approve Revision to Intensive Behavior Interventionist Job Description by <u>M. Estes /2nd J. Norris</u></p> <p>Discussion:</p> <p>Ayes: 4 Noes: 0 Absent: 1 Abstain: 0</p>

	<p>7.6 Consider to Approve Revision to Paraprofessional/Health Attendant Job Description Motion to Approve Revision to Paraprofessional/Health Attendant Job Description by <u>M. Estes /2nd J. Norris</u></p> <p>Discussion:</p> <p>Ayes: 4 Noes: 0 Absent: 1 Abstain: 0</p>
	<p>7.7 Consider to Approve Comprehensive School Safety Plan 2022-2023 Motion to Approve Comprehensive School Safety Plan 2022-2023 by <u>J. Hamilton /2nd J. Norris</u></p> <p>Discussion: M. Grant, Superintendent –</p> <ul style="list-style-type: none"> • Each site has an individual plan <p>Ayes: 4 Noes: 0 Absent: 1 Abstain: 0</p>
	<p>7.8 Consider to Approve Revision to the 2022-2023 District Calendar to Observe Juneteenth as a District holiday Motion to Approve Revision to the 2022-2023 District Calendar to Observe Juneteenth as a District Holiday by <u>J. Hamilton /2nd M. Estes</u></p> <p>Discussion:</p> <p>Ayes: 4 Noes: 0 Absent: 1 Abstain: 0</p>
	<p>7.9 Consider to Approve 2023-2024 District Calendar Motion to Approve 2023-2023 District Calendar by <u>M. Estes /2nd J. Norris</u></p> <p>Discussion: M. Grant, Superintendent –</p> <ul style="list-style-type: none"> • Consult with FRTA • CSEA consult for holidays <p>Ayes: 4 Noes: 0 Absent: 1 Abstain: 0</p>
	<p>7.10 Consider to Approve 2023 Ballot for CSBA Delegate Assembly Motion to Approve 2023 Ballot for CSBA Delegate Assembly by <u>M. Estes /2nd J. Norris</u></p> <p>Discussion:</p> <p>Ayes: 3 Noes: 0 Absent: 1 Abstain: 0</p>
	<p>7.11 INFORMATION ITEM: Presentation by June Pellegrino – Update on District Waivers</p> <ul style="list-style-type: none"> • BES - Four (4) Preliminary Credentials, One (1) Provisional Internship Permit (PIP) • BHS – One (1) Waiver, One (1) Provisional Internship Permit (PIP) • FRE – Two (2) Provisional Internship Permits (PIP), One (1) Intern • FRHS – One (1) Short-term Staff Permit (STSP), Three (3) Waivers, Two (2) Preliminary Credentials One (1) Teacher vacancy • MVHS – One (1) Preliminary Credential • District Shared Teachers – One (1) Provisional Internship Permit (PIP), One (1) Preliminary Credential • Mt. Burney Center – One (1) Waiver • <p>R. Dougherty, Board President –</p> <ul style="list-style-type: none"> • The District has no choice due to a shortage of teachers in the state

7 .12 INFORMATION ITEM:

Presentation by Merrill Grant - District Board Goals 2022-2023 – Professional Development

M. Grant, Superintendent –

- Each Friday is embedded into the schedule for Professional Development
- PD is happening every week
- Principals arrange for specific experts from various entities to help support teachers
- One on One coaching
- This district has an abundance of resources
- High access to technology
- Curriculum is up to date

8. REPORTS/ANNOUNCEMENTS

Ethan Eades, Student Representative – FRHS –

- End of the 1st semester was January 20
- Honor Roll assembly scheduled for Friday 2/10
- Have added new Math Support classes
- After school programs have been busy
- Windows are being replaced in the library with donations from the Skuce family
- A Care Closet has been set up for students in need of toiletries
- The project "Windows of Opportunity" is dedicated to the memory of Teri Vigil
- Appreciate all of the hard work of Matt and Phillip in the maintenance department
- Wrestling team are League Champions. First time since 2007
- Girls Varsity Basketball has had another great year
- 9-0 Ranked first in league and first in Division 5
- Boys Varsity Basketball will play Thursday in Modoc
- JV Girls competing for league title tomorrow against Modoc
- Floral Class is selling roses for Valentine's Day
- FFA has their Greenhand initiation tonight
- Forestry Team goes to Chico on Saturday
- Interact will be selling Candy Grams for a fundraiser for their trip to Mexico in the spring
- Winter Ball 2/11
- Booster Crab Feed
- Board member appreciation week

R. Guerrero, Teacher, BHS –

- Testing season is starting
- Introducing test preps – Smarter Balance
- Attended ZOOM meeting regarding Pre-CAASPP
- Student will be better prepared for various state testing
- Receiving \$5,000 for improved student attendance
- Rewarding improved student attendance is working well
- Good vibe at the school currently
- Crab Feed March 4th
- Jr. High Intermural tournament was amazing!
- Creating activities that students want to participate in

Kelly Freeland-Sloat, Principal – FRHS –

- So excited about the \$5,000 attendance grant
- Parent dinner had an awesome turn out. Used the rural school monies

B. Beyer, District Psychologist –

- 207 student currently have an IEP, (4) pending
- (3) Intensive Behavior Interventionists
- (3) students to start main-streaming
- Lots of pre-school referrals
- Staffing remains tight
- (3) trainings – Service Tracker, BIP training, Suicide Prevention
- Resource class will be going on a field trip to Shasta College

C. Knock, Principal – FRE –

	<ul style="list-style-type: none"> • Friday all teachers will be taking the 3rd grade performance test • ProAct training coming up • Working on First Aid training for teachers • 2/16 – Eco Hero Assembly • 2/16 – Talent Show – 6th grade fundraiser for 6th grade camp • Candy Grams will be sold this week • Have flown an Art/Music teaching position to be shared by BES/FRE <p>T. Aderman, Principal – BES –</p> <ul style="list-style-type: none"> • Third day of NWEA testing • Trying to improve the attitude around testing • “Great Kindness Challenge” • Kindness Tree Program. Students have been very thoughtful • 6th grade student will be representing BES at the Shasta County Spelling Bee • Have a new yard supervisor <p>K. Wike, Director of Technology –</p> <ul style="list-style-type: none"> • A few projects are currently being worked on • Crowd Strike is being used for cyber security • Multi-factor authentication • Chromebook distribution went smoothly • There is a lot of concern regarding Artificial Intelligence • Erate season • No huge project on the horizon • Will not receive any Erate monies for four (4) years <p>M. Schmidt, Principal – Alt Ed –</p> <ul style="list-style-type: none"> • Federal Project Monitoring (FPM) – This is a massive project • SCOE offering more virtual personal development classes so more teachers can attend • SCOE offering great opportunities for teachers • C. Morton to become STEM certified • Anita has come to start “Talking Circles” with the students • Indian Parent meeting scheduled for tomorrow 2/9
9.	<p>FUTURE AGENDA ITEMS</p> <ul style="list-style-type: none"> • Budget Goals <p>Adjournment <u>R. Dougherty @ 7:55 pm</u></p>
10.	<p>CLOSED SESSION</p> <p>Government Code 54956.9: Personnel Government Code 54957.6: Negotiations</p>
11.	<p>RECONVENE TO OPEN SESSION</p>
12.	<p>ADJOURNMENT <u>R. Dougherty @ 9:08 pm</u></p>
	<p>Copies of the agenda, complete with backup materials, may be reviewed at the District Office. A schedule of the regular meetings, agendas and minutes can be reviewed on the District’s website: www.frjUSD.org</p> <p>REASONABLE ACCOMMODATION FOR ANY INDIVIDUAL WITH A DISABILITY Pursuant to the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, any individual with a disability who requires reasonable accommodation to attend or participate in a meeting, may request assistance by contacting the Fall River Joint Unified School District, 20375 Tamarack Ave. Burney, CA 96013; telephone 530-335-4538; fax 530-335-3115</p>

March 8, 2023

Respectfully submitted,

Adopted and ordered entered into the records of the proceedings of the District.

Superintendent

Clerk of the Board

Date

Fall River Joint Unified School District
PERSONNEL REPORT NUMBER 8 – 2022/2023
Wednesday, March 8, 2023

CERTIFICATED

Effective Date

Alexandrea Anderson	Resigning as 1 – FTE Ag Teacher at Fall River Jr. Sr. High School.	6/30/2023
Patrick Penick	Resigning as 1 – FTE History-Social Science Teacher at Fall River Jr. Sr. High School.	6/9/2023
CLASSIFIED		
Leah Fielder	Hired as 1 - 3.0 Hour Café Worker at Fall River Elementary School ~ Replacing Jennifer George.	2/13/2023
Cherie Kunkel	Hired as 1 – 33.75 Hours Per Week Intensive Behavior Interventionist / Bus Attendant Paraprofessional at the Mt. Burney Center ~ Replacing Christa Rose.	2/14/2023
Tyler Peckham	Resigned as 1 – 3.0 Hour Yard Duty Aide at Burney Elementary School.	2/24/2023
Shelby Schwegerl	Hired as 1 - 3.0 Hour Yard Duty Aide at Burney Elementary School ~ Replacing Christa Rose.	2/14/2023
Carla Scruggs	Retiring as 1 - 6.0 Hour Café Worker at Burney Jr. Sr. High School. Requesting participation in the District Retirement Benefit Plan.	6/10/2023
Susan Sullivan	Retiring as 1 – 8.0 Hour Cook/Manager at the District Office. Requesting participation in the District Retirement Benefit Plan.	7/1/2023

COACHING, EXTRA DUTY, & SUBSTITUTE ASSIGNMENTS

Season Keepers ~ Certificated Substitute
Reed Kirkland ~ Certificated Substitute
Marie Quinlan ~ Certificated Substitute
Rachel Button ~ Classified Substitute

FALL RIVER JOINT UNIFIED SCHOOL DISTRICT

TO: Board of Trustees
FROM: Teresea Spooner
DATE: March 2, 2023

SUBJECT: ***Approval: Governing Board Commercial Warrants***

Commercial Warrant Report No. 8 (2022/23) is being submitted for your review and approval (supporting information will be available for the Board at the meeting).

Commercial Warrants

\$	716,258.15	(General Fund)
\$	33,576.10	(Cafeteria Fund)
\$	5,358.88	(Capital Facilities Fund)

RECOMMENDATION

It is recommended that the Board take action to approve Commercial Warrant Report No. 8 (2022/23) as prepared and submitted by the Business Office.

Checks Dated 02/02/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Check Amount
9010948399	02/02/2023	CA ASSOCIATION FFA	5,975.00
9010948400	02/02/2023	CDW GOVERNMENT INC	18,917.96
9010948401	02/02/2023	CENTER FOR COLLAB CLASSROOM	316.94
9010948402	02/02/2023	CRABTREE, JOHANNA G	134.02
9010948403	02/02/2023	CROSS PETROLEUM	4,088.18
9010948404	02/02/2023	DIGITALBUYER.COM	497.57
9010948405	02/02/2023	DIRECTFLORAL	576.97
		Unpaid Tax	25.01
		Expensed Amount	601.98
9010948406	02/02/2023	ED STAUB AND SONS	673.26
9010948407	02/02/2023	FREELAND-SLOAT, KELLY C	98.83
9010948408	02/02/2023	FREIGHTLINER INC	143.18
9010948409	02/02/2023	HARVEST PRINTING COMPANY	338.82
9010948410	02/02/2023	HILLYARD	393.52
9010948411	02/02/2023	IMAGINE LEARING	300.00
9010948412	02/02/2023	LASSEN AIR & REFRIGERATION SRV	1,246.54
9010948413	02/02/2023	MCARTHUR FARM SUPPLY	1,984.06
9010948414	02/02/2023	MCQUADE, PATRICIA	200.00
9010948415	02/02/2023	ODP BUSINESS SOLUTIONS LLC	779.29
9010948416	02/02/2023	PACE SUPPLY CORP	97.13
9010948417	02/02/2023	PACIFIC GAS AND ELECTRIC	73,120.97
9010948418	02/02/2023	QPR INSTITUTE	395.00
9010948419	02/02/2023	QUILL CORPORATION	1,135.87
9010948420	02/02/2023	RODRIGUEZ, ERNESTO	190.20
9010948421	02/02/2023	SCHMIDT, MARCY	192.66
9010948422	02/02/2023	SCHOOLWORKS INC	1,750.00
9010948423	02/02/2023	SHASTA CO DEP OF RES MNG ENVIR HEALTH DIV	842.80
9010948424	02/02/2023	SLAKEY BROTHERS INC	1,296.14
9010948425	02/02/2023	STILES LLC TYSON STENLUND	2,535.00
9010948426	02/02/2023	VALLEY MOTOR PARTS	42.33
9010948427	02/02/2023	WAXIE SANITARY SUPPLY	546.20
9010948864	02/07/2023	CA ASSOCIATION FFA	350.00
9010948865	02/07/2023	CSADA	160.00
9010948866	02/07/2023	DEAVERS, AMANDA L	204.36
9010948867	02/07/2023	ED STAUB AND SONS	5,446.09
9010948868	02/07/2023	FREELAND-SLOAT, KELLY C	373.25
9010948869	02/07/2023	FRONTIER	1,404.75
9010948870	02/07/2023	HICKEY, FIONA B	753.90
9010948871	02/07/2023	MOUNTAIN MOTOR PARTS	8.97
9010948872	02/07/2023	ODP BUSINESS SOLUTIONS LLC	354.29
9010948873	02/07/2023	SHASTA COLLEGE FOUNDATION	2,500.00
9010948874	02/07/2023	SHASTA COUNTY OFFICE OF EDUC	1,968.00
9010948875	02/07/2023	SJ DENHAM	729.22
9010948876	02/07/2023	STANDARD INSURANCE COMPANY	1,081.66
9010948877	02/07/2023	STAPLES BUSINESS CREDIT	3,115.26
9010948878	02/07/2023	VALLEY HARDWARE	483.74
9010949745	02/14/2023	ADCOCK, JANN K	55.02
9010949746	02/14/2023	ANITA OSBORN	89.99
9010949747	02/14/2023	CEC INC	1,500.00

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

ESCAPE ONLINE

Checks Dated 02/02/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Check Amount
9010949748	02/14/2023	DEPARTMENT OF JUSTICE	192.00
9010949749	02/14/2023	ED STAUB AND SONS	34.54
9010949750	02/14/2023	EDUCATION 4 EQUITY LLC	4,304.16
9010949751	02/14/2023	FRONTIER	701.87
9010949752	02/14/2023	GEPETTOS PIZZA	91.26
9010949753	02/14/2023	HOVIS HARDWARE INC	224.90
9010949754	02/14/2023	JACOBSON, DAWN M	222.70
9010949755	02/14/2023	JAMES, WARDEN A	15.30
9010949756	02/14/2023	K & K DISTRIBUTING	11,001.45
9010949756	02/14/2023	KNOCH, CHRISTINE	221.83
9010949757	02/14/2023	KNOCH, CHRISTINE	221.83
9010949758	02/14/2023	ODP BUSINESS SOLUTIONS LLC	2,695.14
9010949758	02/14/2023	ODP BUSINESS SOLUTIONS LLC	59.22
9010949759	02/14/2023	OREILLY AUTOMOTIVE INC	134.01
9010949760	02/14/2023	RIDDELL, DEANNA L	1,125.42
9010949761	02/14/2023	ROSE, KARI L	33,335.21
9010949762	02/14/2023	SELF	414.81
9010949763	02/14/2023	SLAKEY BROTHERS INC	53.76
9010949764	02/14/2023	SMALL, SHELLY	75.00
9010949765	02/14/2023	SUPERIOR REGION CATA	8,250.00
9010949766	02/14/2023	THE CHOOSE WELL GROUP	2,052.32
9010949767	02/14/2023	TPx COMMUNICATIONS	174.64
9010949768	02/14/2023	VALLEY HARDWARE	495.17
9010949769	02/14/2023	WAXIE SANITARY SUPPLY	750.00
9010949770	02/14/2023	ACCELERATE LEARNING INC	257.66
9010949771	02/14/2023	ALSCO	3,407.30
9010949772	02/14/2023	BEST BEHAVIOR LLC	778.28
9010949773	02/14/2023	BURNEY WATER DISTRICT	19.96
9010949774	02/14/2023	C & K MARKET INC	960.00
9010949775	02/14/2023	CALIFORNIA SAFETY COMPANY INC	96.51
9010949776	02/14/2023	COAST TO COAST COMPUTER PROD	405.99
9010949777	02/14/2023	CROWN MOTORS	13,053.91
9010949778	02/14/2023	DANIELSEN COMPANY	6,342.85
9010949779	02/14/2023	FALL RIVER SOLAR LLC	4,635.16
9010949780	02/14/2023	FALL RIVER VALLEY CSD	773.74
9010949781	02/14/2023	FLORABUNDANCE INC	43.21
9010949782	02/14/2023	GEPETTOS PIZZA	278.19
9010949783	02/14/2023	GERLINGER STEEL AND SUPPLY CO	728.38
9010949784	02/14/2023	GOLD STAR FOODS	310.68
9010949785	02/14/2023	GRAINGER INC	2,143.23
9010949786	02/14/2023	HILLYARD	3,608.88
9010949787	02/14/2023	MOVING MINDS	1,308.00
9010949788	02/14/2023	NATIONAL FFA ORGANIZATION	133.31
		Unpaid Tax	94.83
		Expensed Amount	1,402.83
9010949789	02/14/2023	NICOLET GLASS CENTER	90.91
9010949790	02/14/2023	PACE SUPPLY CORP	336.89
9010949791	02/14/2023	PACIFIC GAS AND ELECTRIC	1,886.26
9010949792	02/14/2023	PEARSON	48.88
9010949793	02/14/2023	QUILL CORPORATION	180.00
9010949794	02/14/2023	RIVERSIDE INSIGHTS	

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

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Checks Dated 02/02/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Check Amount
9010949795	02/14/2023	SHASTA COUNTY OFFICE OF EDUC	725.00
9010949796	02/14/2023	SHASTA UNION HIGH SCHOOL DIST	11,700.00
9010949797	02/14/2023	SISC	194,297.70
9010949798	02/14/2023	SUNBELT STAFFING LLC	1,455.00
9010949799	02/14/2023	SYSCO FOOD SERV OF SACRAMENTO	9,981.04
9010949800	02/14/2023	THE CHOOSE WELL GROUP	712.68
9010949801	02/14/2023	WASTE MANAGEMENT INC	8,164.30
9010949802	02/14/2023	WAXIE SANITARY SUPPLY	160.62
9010950226	02/16/2023	C & K MARKET INC	557.19
9010950227	02/16/2023	CDW GOVERNMENT INC	4,182.75
9010950228	02/16/2023	MT LASSEN MATH COUNCIL	120.00
9010950229	02/16/2023	NICOLET GLASS CENTER	12,267.60
9010950230	02/16/2023	ODP BUSINESS SOLUTIONS LLC	927.56
9010950231	02/16/2023	SPORTSMENS DEN	1,381.25
9010950232	02/16/2023	SUMMIT PRODUCTS	307.25
		Unpaid Tax	21.03
		Expensed Amount	328.28
9010950233	02/16/2023	SWEETWATER	351.46
9010950946	02/23/2023	EMPLOYMENT DEV DEPT STATE OF CA	785.25
9010950947	02/23/2023	ANDERS, FORREST D	147.77
9010950948	02/23/2023	BETZ, LARRY W	84.51
9010950949	02/23/2023	BUSWEST	237.17
9010950950	02/23/2023	C & K MARKET INC	61.12
9010950951	02/23/2023	DOUBLETREE HILTON MODESTO	2,147.83
9010950952	02/23/2023	FLAGHOUSE	480.68
9010950953	02/23/2023	FREELAND-SLOAT, KELLY C	554.13
9010950954	02/23/2023	FRONTIER	107.87
9010950955	02/23/2023	GRANT, Ed.D., MERRILL M	960.11
9010950956	02/23/2023	HAMPTON, DANNIELL C	291.48
9010950957	02/23/2023	HILLYARD	150.62
9010950958	02/23/2023	LASSEN AIR & REFRIGERATION SRV	64.35
9010950959	02/23/2023	LAVON BAMFORD	103.42
9010950960	02/23/2023	LOZANO SMITH LLP	1,000.00
9010950961	02/23/2023	MCARTHUR MART	598.50
9010950962	02/23/2023	MCCLUNG, CHERI	297.62
9010950963	02/23/2023	MCI	20.34
9010950964	02/23/2023	MORTON, CATHERINE	24.95
9010950965	02/23/2023	MOUNTAIN MOTOR PARTS	41.88
9010950966	02/23/2023	ODP BUSINESS SOLUTIONS LLC	173.17
9010950967	02/23/2023	PACIFIC GAS AND ELECTRIC	34.03
9010950968	02/23/2023	PELLEGRINO, JUNE E	27.51
9010950969	02/23/2023	RODRIGUEZ, ERNESTO	162.22
9010950970	02/23/2023	SAFEWAY INC	742.91
9010950971	02/23/2023	SEQUOIA FLORAL INTL	626.81
9010950972	02/23/2023	SHASTA COUNTY OFFICE OF EDUC	250.00
9010950973	02/23/2023	SHASTA WELDING SUPPLY INC	479.43
9010950974	02/23/2023	SPORTSMENS DEN	900.98
9010950975	02/23/2023	SUSAN B CABRERA	3,219.00
9010950976	02/23/2023	US BANK	464.19

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

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Checks Dated 02/02/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Check Amount
9010950977	02/23/2023	VALLEY MOTOR PARTS	615.87
9010950978	02/23/2023	WAXIE SANITARY SUPPLY	274.65
9010951310	02/28/2023	AMS.NET INC	6,480.00
9010951311	02/28/2023	AT & T MOBILITY	76.48
9010951312	02/28/2023	BAUDVILLE	89.25
9010951313	02/28/2023	C & K MARKET INC	18.55
9010951314	02/28/2023	CAL POLY STATE UNIVERISTY	40.00
9010951315	02/28/2023	COUNTRY INN & SUITES BY RADISS ON	9,653.87
9010951316	02/28/2023	ED STAUB AND SONS	4,971.92
9010951317	02/28/2023	EWELL EDUCATIONAL SERVICES INC	40.00
9010951318	02/28/2023	FRHS ASB	570.00
9010951319	02/28/2023	HOME DEPOT CREDIT SERV DEPT 32-2502372968	1,822.83
9010951320	02/28/2023	MAC-CO METAL BUILDINGS	100,000.00
9010951321	02/28/2023	PACIFIC GAS AND ELECTRIC	74,242.69
9010951322	02/28/2023	PARK SEED WHOLESALE	280.70
9010951323	02/28/2023	RAY MORGAN CO	5,400.04
9010951324	02/28/2023	SCHOOL NURSE SUPPLY INC	189.81
9010951325	02/28/2023	STANDARD INSURANCE COMPANY	1,366.12
9010951326	02/28/2023	TEACHER SYNERGY LLC	3,275.00
9010951327	02/28/2023	TERESEEA SPOONER REV CASH	10.00
9010951328	02/28/2023	TSACG	18,280.00
9010951329	02/28/2023	US OMNI & TSACG COMP SERV	67.68
9010951594	03/02/2023	BETZ, PATRICIA L	44.54
9010951595	03/02/2023	COMER COMMUNICATIONS	8,302.10
9010951596	03/02/2023	FP MAILING SOLUTIONS	135.14
9010951597	03/02/2023	JASPERSE, KATHY L	120.00
9010951598	03/02/2023	JONES SCHOOL SUPPLY CO INC	26.30
9010951599	03/02/2023	KASK, AMBER M	22.27
9010951600	03/02/2023	LEE, TAHNEE B	213.24
9010951601	03/02/2023	NCS PEARSON	19.50
9010951602	03/02/2023	NEUGEBAUER, THERESA L	118.56
9010951603	03/02/2023	ODP BUSINESS SOLUTIONS LLC	965.87
9010951604	03/02/2023	REDDING ELEM SCHOOL DISTRICT	510.00
9010951605	03/02/2023	REDWOOD TOXICOLOGY LAB INC	141.84
9010951606	03/02/2023	SIGNSATIONS	1,651.62
9010951607	03/02/2023	SMALL, SHELLY	41.98
9010951608	03/02/2023	VALLEY HARDWARE	483.82
9010951609	03/02/2023	WAXIE SANITARY SUPPLY	4,118.94
Total Number of Checks			179
			755,052.26

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General	173	716,258.15
13	CafeFoodSvc	9	33,576.10
25	CapitalFacilities	2	5,358.88

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 02/02/2023 through 03/02/2023

Check Number	Check Date	Pay to the Order of	Check Amount
		Total Number of Checks	179
			755,193.13
		Less Unpaid Tax Liability	140.87
		Net (Check Amount)	755,052.26

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

ESCAPE ONLINE
Page 5 of 5

Shasta County Schools
2021/22 Audit Finding Corrective Action
 *Please complete and submit by March 15, 2023

District	Fall River Joint Unified School District
Finding No.	40000 (2022-001)
Page(s)	96
# of attachments	1
District Contact	Teresea Spooner

Describe below specific corrective action used in resolving the audit finding

Please address each individual item with the finding. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e. copies of amended reports, corrective action plans, written procedures, agendas, and staff inservices, etc.

If the State requested a response on this finding, please attach a copy of their documents and your response.

Response (or attach memo):

The District's administration will seek relief for material noncompliance, as applicable, and implement the following procedures during the 2022-23 fiscal year to comply with the recommendation. The District will require that all independent-study contracts, once completed, be routed to the independent-study program secretary for review and signature. In addition, all independent study contracts will be submitted to the Director of Special Projects for a final review, and signature, to ensure accuracy and completeness.

The District amended the P-2 and Annual attendance reports to exclude the ADA noted in the finding.

Shasta County Schools

2021/22 Audit Finding Corrective Action

*Please complete and submit by March 15, 2023

District	Fall River Joint Unified School District
Finding No.	62000 (2022-002)
Page(s)	98
# of attachments	1
District Contact	Teresea Spooner

Describe below specific corrective action used in resolving the audit finding

Please address each individual item with the finding. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e. copies of amended reports, corrective action plans, written procedures, agendas, and staff inservices, etc.

If the State requested a response on this finding, please attach a copy of their documents and your response.

Response (or attach memo):

The District's administration has adopted procedures during fiscal year 2022-23 to comply with the recommendation.

The District's Director of Special Projects and/or Superintendent will request to be placed on school site (union), community, student councils and school site council meetings where there will be an agenda, sign in sheet and an opportunity to present the LCAP and receive input from stakeholders.

Shasta County Schools

2021/22 Audit Finding Corrective Action

*Please complete and submit by March 15, 2023

District	Fall River Joint Unified School District
Finding No.	40000 (2022-003)
Page(s)	99
# of attachments	1
District Contact	Teresea Spooner

Describe below specific corrective action used in resolving the audit finding

Please address each individual item with the finding. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e. copies of amended reports, corrective action plans, written procedures, agendas, and staff inservices, etc.

If the State requested a response on this finding, please attach a copy of their documents and your response.

Response (or attach memo):

The District's management implemented procedures during the 2022-23 fiscal year to comply with the recommendation.

The Administrative Assistant will keep a tickler file with deadlines and required submission information at the desktop for a reminder.

To: Board of Trustees
Fall River Joint Unified School District

From: Teresea Spooner
Chief Business Official

Date: January 3, 2023

Subject: June 30, 2022, Audit Report

The June 30, 2022, Audit Report from Horton McNulty & Saeteurn, LLP (HM&S) Certified Public Accountants is enclosed.

Finding #1

Four of six long-term independent study agreements selected for testing did not include all the required elements; the learning agreements were not signed or dated by all required parties. Upon further review of 100% of the long-term independent study agreements, it was discovered that 37 of 45 learning agreements were not signed and dated by either the student, parent, or educator (or combination thereof).

California Education Code requires that learning agreements and supporting documents must be completely filled out and be signed and dated by the required parties within the required timeframes. As a result of the missing signatures, average daily attendance (ADA) in the Second Period Report of Attendance (P-2) was overstated by 10.62 and ADA in the Annual Report of Attendance was overstated by 11.04. The P-2 and Annual Reports of Attendance will be amended to remove the disallowed ADA. There was no fiscal impact to these changes as the prior-year Second Period ADA was greater than the current-year ADA; therefore, pursuant to California Education Code, prior year Second Period ADA was utilized in calculating the entitlement under the Local Control Funding Formula.

The District's administration will seek relief for material noncompliance, as applicable, and implement the following procedures during the 2022-23 fiscal year to comply with the recommendation. The District will require that all independent-study contracts, once completed, be routed to the independent-study program secretary for review and signature. In addition, all independent study contracts will be submitted to the Director of Special Projects for a final review, and signature, to ensure accuracy and completeness.

Finding #2

The District did not maintain supporting documents that the local control and accountability plan or approved annual update was presented to the parent advisory

committee in accordance with California Education Code, nor was it presented to the English learner parent advisory committee.

California Education Code requires that the school district shall present the local control and accountability plan or approved annual update to the parent advisory and the English learner parent advisory committee, respectively, for review and comment. The District is not in compliance with the requirements established by California Education Code. The District could not locate meeting minutes or other supporting documents for the presentation to the parent advisory committee nor the English learner parent advisory committee. This is an annual requirement and it appears that the noncompliance is not pervasive. This is not a repeat finding. Auditors recommend that the District maintain documentation to support the presentation of the local control and accountability plan or approved annual update to both the parent advisory committee and the English learner parent advisory committee to support compliance with California Education Code.

The District's administration will adopt procedures during fiscal year 2022-23 to comply with the recommendation.

Finding #3

The District's Board of Directors approved the Expanded Learning Opportunities Grant (ELO-G) plan on May 12, 2021. The plan was submitted to the Shasta County Office of Education on May 21, 2021.

California Education Code states the District is required to submit the ELO-G plan to the county office of education within five days of adoption. The District was not in compliance with the provisions of California Education Code. The District inadvertently missed the five-day timeline to submit the ELO-G plan. As this was a one-time requirement, there are no on-going implications. This is not a repeat finding. No action is required as the District has already submitted the ELO-G plan, albeit a few days late. Auditors recommend that the District closely monitor compliance requirements, particularly with new funding sources.

The District's management will implement procedures during the 2022-23 fiscal year to comply with the recommendation.

RECOMMENDATION

The Chief Business Official recommends that the Board of Trustees approve the 2022 Audit Report.

Fall River Joint Unified School District
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 June 30, 2022
 (Continued)

SECTION IV FINDINGS
STATE AWARDS AUDIT

STATE COMPLIANCE (Independent Study)
 40000 (2022-001)

State Compliance

Condition Four of six long-term independent study agreements selected for testing did not include all the required elements; the learning agreements were not signed or dated by all required parties. Upon further review of 100% of the long-term independent study agreements, it was discovered that 37 of 45 learning agreements were not signed and dated by either the student, parent, or educator (or combination thereof).

Criteria *California Education Code*, Section 51747 requires that learning agreements and supporting documents must be completely filled out, and be signed and dated by the required parties within the required timeframes.

Effect As a result of the missing signatures, average daily attendance (ADA) in the Second Period Report of Attendance (P-2) was overstated by 10.62 and ADA in the Annual Report of Attendance was overstated by 11.04. The P-2 and Annual Reports of Attendance will be amended to remove the disallowed ADA. There was no fiscal impact to these changes as the prior-year Second Period ADA was greater than the current-year ADA; therefore, pursuant to *California Education Code*, Section 42238.5, prior year Second Period ADA was utilized in calculating the entitlement under the Local Control Funding Formula.

Grade Span	TK/K-3	4-6	7-8	9-12	Totals
Second Period Report	1.83	2.85	1.58	4.36	10.62
Annual Report	1.61	2.44	1.91	5.08	11.04
Derived value of ADA by grade span	\$ 10,346.95	\$ 9,513.18	\$ 9,794.58	\$ 11,646.26	
Calculated derived value of ADA	\$ 18,935	\$ 27,113	\$ 15,475	\$ 50,778	\$ 112,301

Cause Lack of signatures was due to a misunderstanding of the requirement.

Context The disallowance noted above relates to testing 100% of the population. Based the prevalence of the noncompliance, this appears to be a systematic issue due to the misunderstanding of the requirement.

Repeat Finding No, this is not a repeat finding.

Recommendation We recommend that the District amend the P-2 and Annual Attendance School District reports to exclude the ADA noted above, and implement policies and procedures to comply with the provisions of *California Education Code*, Section 51747.

Fall River Joint Unified School District

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2022

(Continued)

Response The District's administration will seek relief for material noncompliance, as applicable, and implement the following procedures during the 2022-23 fiscal year to comply with the recommendation. The District will require that all independent-study contracts, once completed, be routed to the independent-study program secretary for review and signature. In addition, all independent study contracts will be submitted to the Director of Special Projects for a final review, and signature, to ensure accuracy and completeness.

Fall River Joint Unified School District
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2022
(Continued)

LOCAL CONTROL ACCOUNTABILITY PLAN
62000 (2022-002)

State Compliance

Condition The District did not maintain supporting documents that the local control and accountability plan or approved annual update was presented to the parent advisory committee in accordance with *California Education Code*, Section 52062(a)(1) nor was it presented to the English learner parent advisory committee in accordance with *California Education Code*, Section 52062(a)(2).

Criteria *California Education Code*, Section 52062(a)(1) and 52062(a)(2) requires that the school district shall present the local control and accountability plan or approved annual update to the parent advisory and the English learner parent advisory committee, respectively, for review and comment.

Effect The District is not in compliance with the requirements established by *California Education Code*, Section 52062(a)(1) nor 52062(a)(2).

Cause The District could not locate meeting minutes or other supporting documents for the presentation to the parent advisory committee nor the English learner parent advisory committee.

Context This is an annual requirement and it appears that the noncompliance is not pervasive.

Repeat Finding No, this is not a repeat finding.

Recommendation We recommend that the District maintain documentation to support the presentation of the local control and accountability plan or approved annual update to both the parent advisory committee and the English learner parent advisory committee to support compliance with *California Education Code*, Section 52062(a)(1) and Section 52062(a)(2), respectively.

Response The District's administration will adopt procedures during fiscal year 2022-23 to comply with the recommendation.

Fall River Joint Unified School District
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2022
(Continued)

STATE COMPLIANCE (Expanded Learning Opportunities Grant: ELO-G)
40000 (2022-003)

State Compliance

Condition The District's Board of Directors approved the Expanded Learning Opportunities Grant (ELO-G) plan on May 12, 2021. The plan was submitted to the Shasta County Office of Education on May 21, 2021.

Criteria Pursuant to *California Education Code*, Section 43522(e), the District is required to submit the ELO-G plan to the county office of education within five days of adoption.

Effect The District was not in compliance with the provisions of *California Education Code*, Section 43522(e).

Cause The District inadvertently missed the five day timeline to submit the ELO-G plan.

Context As this was a one-time requirement, there are no on-going implications.

Repeat Finding No, this is not a repeat finding.

Recommendation No action is required as the District has already submitted the ELO-G plan, albeit a few days late. We recommend that the District closely monitor compliance requirements, particularly with new funding sources.

Response The District's management will implement procedures during the 2022-23 fiscal year to comply with the recommendation.

**CERTIFICATION OF CORRECTIVE ACTION
2021/22 AUDIT FINDINGS AND RECOMMENDATIONS**

DISTRICT NAME: Fall River Joint Unified School District

The superintendent certifies that all corrective action(s) specified in the attached pages(s) have been reviewed by the district's Governing Board and assures that corrective procedures have been implemented and will be used in the ensuing years.



District Superintendent

**March 8, 2023
Date**

For additional information:

Contact: _Teresea Spooner Phone 530-335-2469

Submit one Certification of Correction Action covering all findings together with an Audit Finding Corrective Action form and corresponding documentation for each finding to:

**Shasta County Office of Education
External Business Services
Attention: Jacqueline Parker, Accounting Manager**



PROPOSAL

935 Wall Street, #1 | Redding, CA 96002 | P. 530.339.0273 | F. 530.953.2458

CA-981577

PROPOSAL SUBMITTED TO Fall River Joint Unified School District -- Rod Taylor		PHONE 530-335-2483	DATE February 23, 2023
STREET 20375 Tamarack Avenue		JOB NAME Burney Elementary School	
CITY, STATE, ZIP Burney, CA 96013		JOB LOCATION Burney	
SQUARE FEET 6,280 Portable's - Room 19 - 23	EMAIL rtaylor@friusd.org	FAX NUMBER 530-335-3115	530-604-6998

We hereby submit specifications and estimates for: **FABRIC REINFORCED (at seams) COATING SYSTEM**

1. Roof area will be WAC II cleaned and power washed.
 2. TACK COAT will be sprayed down at 325 square feet per gallon.
 3. BENCHMARK BASE COAT will be sprayed on (seams and spider crack areas) at 1 gallons/square.
 4. SPUNFLEX fabric will be hand rolled into wet BASE COAT.
 5. BENCHMARK BASE COAT will be applied over SPUNFLEX at 1 gallons/square.
 6. PUMA XL [white] will be sprayed over entire area at a rate of 1.9 gallons/square.
- Roof system will reflect 85% of the sun's heat rays and has a class A fire rating.
 - This roof is warranted against leaks for a period of 10 years. Warranty covers materials and labor. This is a non-prorated warranty!! ****This roofing system is totally seamless and warranty renewable for an indefinite life-span!**
 - Building owner will be responsible to move vehicles etc. in danger of over spray.
 - *Due to unstable roofing material prices, a surcharge may be added to the final invoice.*

We Propose hereby to furnish material and labor complete in accordance with above specifications, for the sum of:

Thirty two thousand one hundred fifty dollars and no cents. (\$32,150.00)

Payment to be made as follows: 30% on signing contract; balance on completion of project.

All material is guaranteed to be as specified. All work to be completed according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate. Warranty does not cover damages caused by any third party, including wind-blown debris, birds, etc. Owner to carry fire, tornado and other necessary insurance.

Authorized Signature _____

NOTE: This proposal may be withdrawn by us if not accepted within 30 days.

Acceptance of Proposal. The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to complete the work as specified. Payment will be made as outlined above.

Signature _____

Date of Acceptance: _____

2/23/2023

PROJECT NOTIFICATION

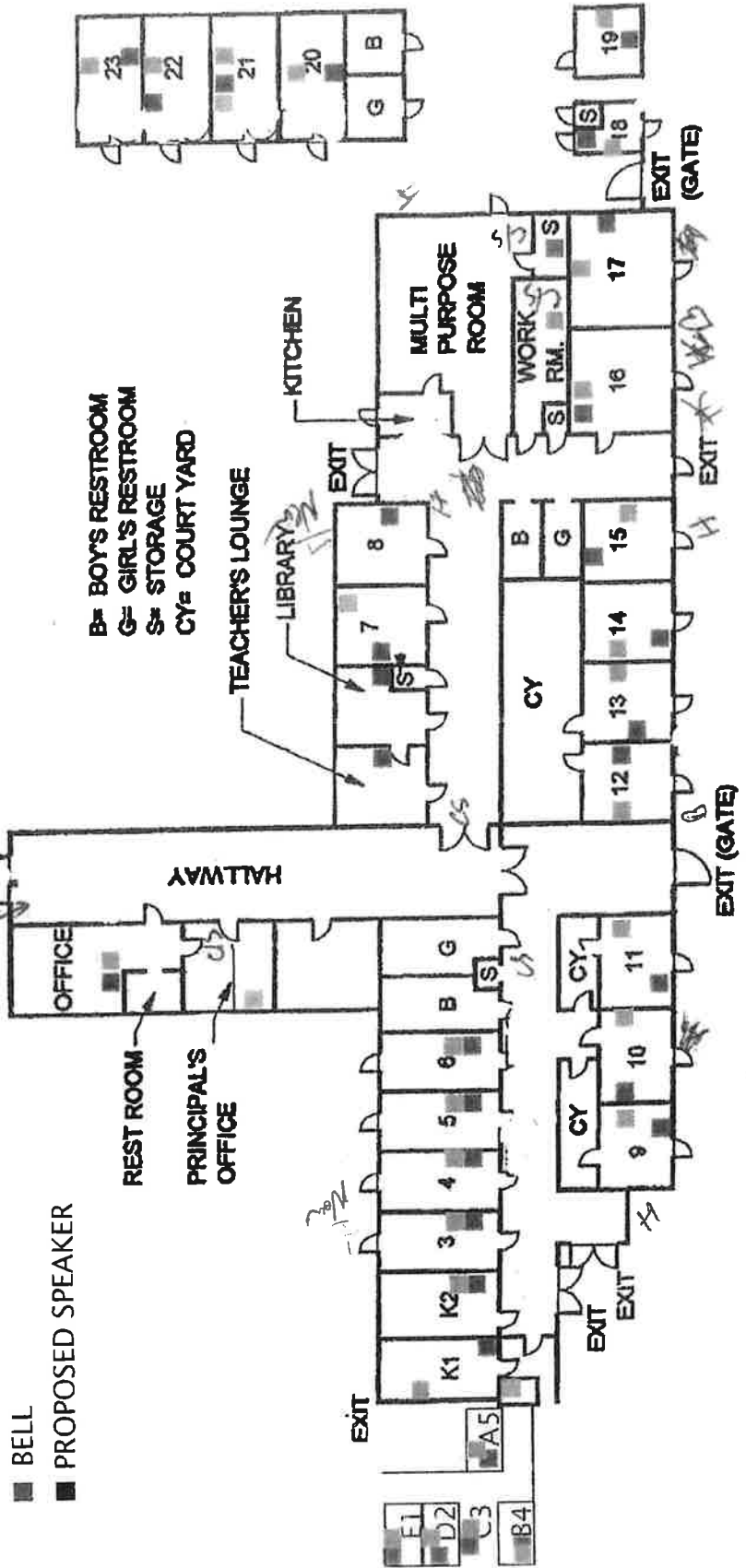
- For all projects over \$60,000, school districts are required to publicly advertise once, 14 days in advance of bid opening.
- CVUSD advertises all projects on the District's Planning & Facilities web page and contractors on the District's CUPCCAA list are solicited for proposals.
- Lowest qualified bidder receives the contract, BOE approves the award.

BURNEY ELEMENTARY SCHOOL

- MDF
- IDF
- CEILING CAT6/6A drop
- SPEAKER
- HORN
- BELL
- PROPOSED SPEAKER



TORONTO STREET



MAC-CO METAL BUILDINGS

6183 MEISTER WAY, ANDERSON, CA 96007 • (530) 365-1403 • CA License # 808524

Job # _____
Building Use _____

HOME IMPROVEMENT CONTRACT

I/we the Owner(s) of the property described below ("Property") hereby contract with and authorize R&A Resources, Inc. DBA Mac-Co Metal Bldgs., California State Contractor's License #808524 ("Contractor") to furnish all necessary materials, equipment, and labor to install, construct and place the improvements on the Property according to the following specifications, terms and conditions:

Date 2-8-2023
 Owner's Name Fall River Joint Unified School District Phone 530 604-6998
 Mailing Address 20375 Tamarack Avenue City Burney State CA Zip 96013
 Job Address 44215 Walnut Street City McArthur State CA Zip 96056
 Salesperson's Name Lee Hart Registration No. 103454 SP
 Directions to Jobsite _____

Contract Price one hundred sixty eight thousand three hundred fourteen Dollars

PAYMENT SCHEDULE
 Sales Price \$168,314 Bal \$167,314
 % Sales/Use Tax Included Start Payment \$100,000
 Total Contract Amount \$168,314 Payment #2 \$65,000 when Trussed
 Down Payment (Kit) 50% N/A Payment #3 _____
 Down Payment Built (10% or Max \$1000) \$1,000 Final Payment \$2,314
 Permits Extra

Any necessary Building Permit shall be obtained by Customer Contractor and any cost of Building Permit shall be added to the Contract price if obtained by Contractor. \$ _____
 May be added later

Time for Starting and Completing Project: Work shall begin on approximately AUG. 2023 and shall be substantially completed on approximately SEP 2023. Contractor shall be deemed to have substantially commenced work when Contractor delivers materials to the job site. Allowance for approximate commencement and completion dates shall be made for any delays attributable to circumstances beyond Contractor's control including without limitation, any delay in obtaining any necessary building permit and/or unsatisfactory weather conditions. **NOTICE:** The failure of the Contractor without lawful excuse to substantially commence work within twenty (20) days from the approximate date specified in the Contract when work will begin is a violation of the Contractor's State License Law.

Contractor warrants its workmanship and material for a period of one (1) year from completion of the work. However, Owner acknowledges and understands that concrete slabs are not guaranteed or warranted, either expressly or impliedly, against cracking, chipping, irregularities, or imperfections. All concrete slabs are subject to such cracking, irregularities and imperfections. Owner further acknowledges and agrees that, should rock, hardpan, or other unsuitable material be encountered in connection with preparing the site for the work of improvement, the Owner agrees to pay any extra cost associated with removal of said rock, hardpan, or other unsuitable materials. MM Owner's initials

CONTRACTOR WILL FURNISH MATERIALS AND/OR LABOR FOR A NEW STEEL COVERED BUILDING: MATL' & ENG KIT BUILT
 BUILDING SIZE: (END) WIDTH 26 (SIDE) LENGTH 48 EAVE HEIGHT 16 ROOF PITCH 3 /12
2 SHED ROOF: WIDTH 12 LENGTH 48 HIGH SIDE 14 EAVE HEIGHT 10
 LOW E INSULATION ROOF YES WALLS NO
 COLOR(S): ROOF _____ SIDE _____ TRIM _____ GAUGE 29

	QUANTITY / SIZE	QUANTITY / SIZE	
METAL ENTRY DOOR(S)	<u>1-3'x6' ADA</u>		
OVERHEAD DOOR(S)	<u>1-12'x14' Curtain</u>	<u>3-10'x8' Curtain</u>	<input type="checkbox"/> RES <input type="checkbox"/> COMM
WINDOW(S)	<u>N/A</u>		
EAVE/LIGHTS	<u>yes in Step</u>	<u>OVERHANGS 18" yes</u>	
	<u>1-2" Elec Sweep</u>		
	<u>Ridge Vent</u>		
	<u>Prevailing Wage</u>		
CONCRETE - SLAB/APRON*	<u>4" Slab with Fiber (50x48) (4x12' Area Sloping)</u>		

* Site prep work not included. Owner to provide level site with 4" Depth 3/4" minus road base and to provide concrete pump if necessary.
 OWNER TO PROVIDE ALL CONCRETE OVER _____ Yards. Finish: SM BRM MESH

Miscellaneous _____
 ENGINEERING REQUIREMENTS ONLY: County/City Shasta Seismic _____
 CONCRETE FLOOR NO CONCRETE FLOOR SNOW 50 PSF WIND 110 MPH EXPOSURE B C D SOIL S00
 Initial Weather Clause See Back Page.

NOTICE TO OWNER REGARDING MECHANIC'S LIENS: See Exhibit "A" attached hereto.
NOTICE TO OWNER:

- Do not sign this Contract before you read it or if it contains any blank spaces.
- You are entitled to a completely filled in copy of this Contract. Owner acknowledges that he has read, understands and received a legible copy of this Contract, signed by Contractor, before any work was performed, and that he has read, understands and received a legible copy of every document Owner has signed during the negotiation.
- For Owner's protection, all deposits and payments must be made by money order, check, or cashier's check payable to "Mac-Co Metal Buildings"
- You, as the Owner or tenant have the right to require the Contractor to have a performance and payment bond.
- You, the Owner, may cancel this transaction at any time prior to midnight of the third business day after the date of this transaction. See the attached Notice of Cancellation form for an explanation of this right. (Exhibit "B" attached hereto.) Notice of Cancellation may be sent to Mac-Co Metal Buildings, 6183 Meister Way, Anderson, CA 96007.

IN WITNESS WHEREOF, the parties have executed this Building Contract this 8th day of February, 2023.

"Contractor"
 R&A Resources Inc. DBA Mac-Co Metal Bldgs.
 6183 Meister Way, Anderson, CA 96007
 California State Contractor's License #808524
 _____, Sales Representative
 Accepted _____, Manager

"Owner(s)"
 Signed X Neil Murt, Owner
 Signed _____, Owner

TERMS OF SALE

Owner(s) acknowledges and agrees that this Home Improvement Contract shall become binding and enforceable when accepted by Contractor's manager. Down payment must be paid at time of contract. On or before completion of the described work or improvement, Owner(s) agree to make full payment of this contract in cash, or alternatively, by obtaining financing from a third party on terms satisfactory to contractor. Completion is date of installation of material by Contractor, date of passing final (or framing) inspection, or occupancy of building by owner (which ever comes first). Owner(s) shall not backcharge or withhold payment from Contractor for any charges, costs or expenses without Contractor's written consent. Contractor may suspend or terminate its performance if any amounts due and payable are delinquent. If Owner(s) breaches this contract in any manner before the improvements specified herein are constructed or before the materials are delivered, Owner(s) agree to pay the Contractor as liquidated damages a sum equal to thirty percent (30%) of the total contract price. Any over due payments will bear interest at the maximum legally permissible rate. Any failure to make payment for a period in excess of five (5) days shall be considered a major breach of this contract.

The undersigned Owner(s) represent(s) that he is (they are) the Owner(s) of the above-described Property. Contractor and Owner(s) further agree as follows: That the Contractor shall not be responsible for any damages or delays due to strikes, fires, accidents or any other causes beyond Contractor's control. Contractor is not responsible for performing any excavating, clearing, leveling, grading, filling, compacting, surveying, ditching, or paving, unless otherwise specified in this Contract. In the event that any of the above activities are necessary to enable Contractor to commence or continue with construction, Contractor shall notify Owner(s). In such event, Owner(s) shall engage such persons or companies as Owner(s) deems necessary to complete such activities and shall indemnify and hold Contractor harmless for the negligence of such persons or companies, or the failure of such persons or companies to perform or complete their work. Upon the failure of Owner(s) to engage such persons or companies within three (3) days of notice from Contractor, Contractor may engage qualified and properly licensed persons and companies to perform such activities and Owner(s) hereby agrees to pay to Contractor, in addition to the contract price set out herein, a sum equal to the cost of any labor, material and equipment necessary to complete such work, plus twenty percent (20%) of such costs.

Any notice required or permitted under this Contract may be given by ordinary mail at the addresses contained in this Contract. If either party changes his or her address, that party shall provide written notice of the change to the other party. Notice shall be considered received two (2) days after it is deposited in the mail, with postage pre-paid.

This Contract constitutes the parties' entire agreement. No other agreements, either oral or written, regarding the work to be performed pursuant to this Contract exists between the parties.

Property Lines: Owner(s) will locate and point out the property lines to Contractor, and will engage a licensed land surveyor to provide boundary stakes if Owner(s) or Contractor are in doubt as to property boundaries. Owner(s) assumes all responsibility for the accuracy of the property lines and any boundary markers. Owner(s) shall provide copies of any restrictions, easements or rights of way to Contractor before work is commenced. Under no circumstances shall Contractor have any responsibility or liability to Owner(s) if the property lines and/or boundary markers located and established by Owner or Owner's surveyor are inaccurate.

Extra Work and Changes: If Owner(s) or any public body or inspector directs any modification or addition to the work covered by this Contract, the charge for that extra work shall be determined in advance by written agreement between Contractor and Owner(s). Owner(s) shall make payments for all extra work as that work progresses concurrently with regular scheduled payments. Contractor shall do no extra work without the prior written authorization of Owner(s). Any authorization for extra work will show the agreement terms and shall be approved and signed by both parties.

NOTICE TO OWNER(S): "Contractors are required by law to be licensed and regulated by the Contractor's State License Board, which has jurisdiction to investigate complaints against contractors. A complaint regarding a patent act or omission is filed within four years of the date of the alleged violation. A complaint regarding a latent act or omission pertaining to structural defects must be filed within ten years of the date of the alleged violation. Any questions concerning the Contractor may be referred to the Registrar, Contractor's State License Board, P.O. Box 26000, Sacramento, CA 95826.

OWNER RESPONSIBILITIES: Provide ALL PERMITS and any local licenses, if required, and absorb any additional charges necessary to make the building comply with those requirements of the zoning and code regulations, including cost to re-draw or re-engineer original plans if required. Prepare a level site, free from obstructions, with sufficient access, size and conditions to facilitate the delivery and stocking of materials and the operation of all trucks and equipment. Absorb all expenses for any damages and towing if incurred. Owner(s) to unload, if needed, and to provide necessary equipment for same. Owner(s) to locate building on site to meet minimum building department setback requirements including, but not limited to: property lines, roadways, easements, existing structures, septic systems and drainfields. Furnish sufficient electricity and water within 100 feet of job site. (Provide any and all suitable fill and all material) Dispose of surplus scrap materials and materials removed from holes. Absorb all costs incurred resulting from unknown conditions such as rock removal, poor auguring conditions or poor soil bearing capacity. Carry fire, theft, wind and other necessary insurance. The Contractor shall not be held responsible for damage to underground utilities.
ALL APPROVED PLANS AND PERMITS MUST BE SUBMITTED TO THIS OFFICE BEFORE JOB CAN BE STARTED.

The Contractor carries general liability insurance and workers compensation insurance. You may contact the office (530) 365-1403 for insurance company information. Performance and payment bonds required by Owner(s) will be at Owner(s) expense.

When this contract is for a "kit" all references to labor and, or, construction are not applicable.

Weather Clause:

During the construction process if weather restricts a concrete truck's access, the Owner(s) agrees (at owner's expense) to furnish concrete pump. If weather makes it not advisable to complete concrete work at that time, Owner(s) or Contractor have the option to remove the floor from the contract at original cost less any site preparation previously completed by Contractor, otherwise arrangements will be made for the Contractor to return and complete the concrete at a more appropriate time.

Owner Delays:

The Contractor has the option to cancel the contract if the job is delayed by the Owner(s) 45 days past the Approximate Completion Date on the contract. The deposit will be refunded less any engineering or administrative costs.

payment and performance bond as well as a copy of the construction contract should be filed with the county recorder for your further protection. The payment and performance bond will usually cost from 1 to 5 percent of the contract amount depending on the contractor's bonding ability. If a contractor cannot obtain such bonding, it may indicate his or her financial incapacity.

(2) Require that payments be made directly to subcontractors and material suppliers through a joint control. Funding services may be available, for a fee, in your area that will establish voucher or other means of payment to your contractor. These services may also provide you with lien waivers and other forms of protection. Any joint control agreement should include the addendum approved by the registrar.

(3) Issue joint checks for payment, made out to both your contractor and subcontractors or material suppliers involved in the project. The joint checks should be made payable to the persons or entities that send preliminary notices to you. Those persons or entities have indicated that they may have lien rights on your property; therefore you need to protect yourself. This will help to insure that all persons due payment are actually paid.

(4) Upon making payment on any completed phase of the project, and before making any further payments, require your contractor to provide you with unconditional "Waiver and Release" forms signed by each material supplier, subcontractor, and laborer involved in that portion of the work for which payment was made. The statutory lien releases are set forth in exact language in Section 3262 of the Civil Code. Most stationery stores will sell the "Waiver and Release" forms if you contractor does not have them. The material suppliers, subcontractors, and laborers that you obtain releases from are those persons or entities who have filed preliminary notices with you. If you are not certain of the material suppliers, subcontractors, and laborers working on your project, you may obtain a list from you contractor. On projects involving improvements to a single-family residence or a duplex owned by individuals, the persons signing these releases lose the right to file a mechanics' lien claim against your property. In other types of construction, the protection may still be important, but may not be as complete.

To protect yourself under the option, you must be certain that all material suppliers, subcontractors, and laborers have signed the "Waiver and Release" form. If a mechanics' lien has been filed against your property, it can only be voluntarily released by a recorded "Release of Mechanics' Lien" signed by the person or entity that filed the mechanics' lien against your property unless the lawsuit to enforce the lien was not timely filed. You should not make any final payments until any and all such liens are removed. You should consult an attorney if a lien is filed against your property.

Owner's Acknowledgment of Receipt

Date 2/16/23

Signature X 

Date _____

Signature _____

**EXHIBIT "A" TO
BUILDING CONTRACT**

NOTICE TO OWNER

"State law requires anyone who contracts to do construction work to be licensed by the Contractor's State License Board in the license category in which the contractor is going to be working --, if the total price of the job is \$500 or more (including labor and materials).

Licensed contractors are regulated by laws designed to protect the public. If you contract with someone who does not have a license, the Contractor's State License Board may be unable to assist you with a complaint. Your only remedy against an unlicensed contractor may be in civil court, and you may be liable for damages arising out of any injuries to the contractor or his or her employees.

You may contact the Contractor's State License Board to find out if this contractor has a valid license. The Board has complete information on the history of licensed contractors, including and possible suspensions, revocations, judgments, and citations. The Board has offices throughout California. Please check the government pages of the White Pages for the nearest office or for the office nearest you, or call 1-800-321-CSLB for more information."

NOTICE TO OWNER

Under the California Mechanics' Lien Law, any contractor, subcontractor, laborer, supplier, or other person or entity who helps to improve your property, but is not paid for his or her work or supplies, has a right to place alien on your home, land, or property where the work was performed and to sue you in court to obtain payment.

This means that after a court hearing, your home, land, and property could be sold by a court officer and the proceeds of the sale used to satisfy what you owe. This can happen even if you have paid your contractor in full if the contractor's subcontractors, laborers, or suppliers remain unpaid.

To preserve their rights to file a claim or lien against your property, certain claimants such as subcontractors or materials suppliers are each required to provide you with a document called a "Preliminary Notice." Contractors and laborers who contract with owners directly do not have to provide such notice since you are aware of their existence as an owner. A preliminary notice is not a lien against your property. Its purpose is to notify you of persons or entities that may have a right to file a lien against your property if they are not paid. In order to perfect his or her lien rights, a contractor, subcontractor, supplier, or laborer must file a mechanics' lien with the county recorder, which then becomes a recorded lien against your property. Generally, the maximum time allowed for filing a mechanics' lien against your property is 90 days after substantial completion of your project.

**TO INSURE EXTRA PROTECTION FOR YOURSELF AND YOUR PROPERTY,
YOU MAY WISH TO TAKE ONE OR MORE OF THE FOLLOWING STEPS:**

(1) Require that your contractor supply you with a payment and performance bond (not a license bond), which provides that the bonding company will either complete the project or pay damages up to the amount of the bond. This

MAC-CO METAL BUILDINGS
 6183 Meister Way
 ANDERSON, CA 96007
 (530) 365-1403
 CONTRACTORS LIC. #808524

JOB Fall River Joint Unified School Dist.

SHEET NO. _____ OF _____

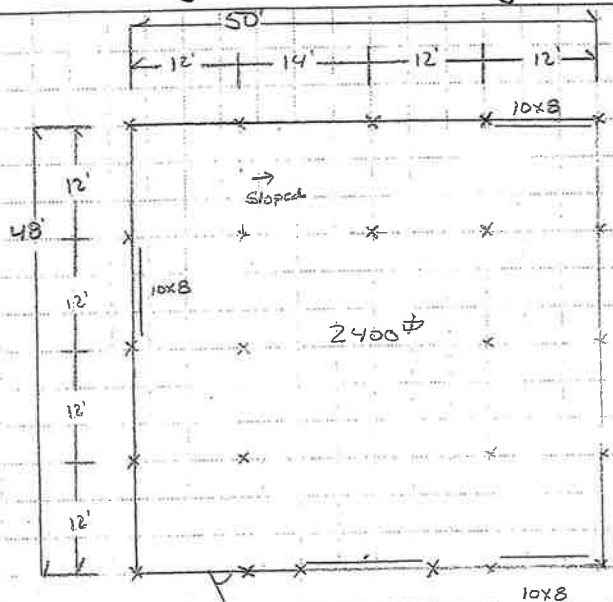
CALCULATED BY 44215 Walnut DATE 1-23-2023

CHECKED BY _____ DATE _____

SCALE 2400 φ ANEUGE@FRJUSD.ORG

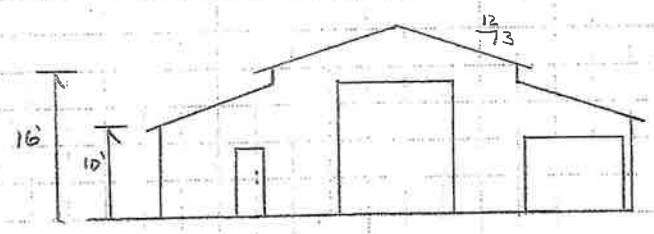
26' x 48' x 16'

- 2 - 12' x 48' x 14' @ 10' Sheds
- 1 - 12' x 14' Curtain Door
- 3 - 10' x 8' Curtain Doors
- 1 - 3'6" Walk Door ADA
- Low 'E' Insulation Roofing
- 18" Eaves
- 24" Eave Light
- 4" Slab with Fiber (50' x 48')
- 4' x 12' Area Sloping
- 1 - Elec Sweep 2"
- Prevailing Wage
- Ridge Vent



Boi IT \$168,314.-

X *Muller*



- Additional Expenses include:
- a) Building Permit Fees
 - b) Level 60' x 58' pad
 With 4" depth of 3/4"
 Minus Road Base
 - c) Concrete Pumps,
 if necessary

* Quote good for 30 Days*

**AGREEMENT
FOR
CONTRACT SERVICES**

This Agreement is made and entered into this 1st day of February 2023, by and between the FALL RIVER JOINT UNIFIED SCHOOL DISTRICT, hereinafter Referred to 'FRJUSD", and John Thompson, hereinafter referred to as 'CONTRACTOR."

1. TERM. The term of this Agreement shall be for the period February 1st, 2023 Through June 9, 2023.

2. SERVICE. The CONTRACTOR shall furnish the following services (state specifically the materials and/or equipment to be provided by CONTRACTOR)

1 (one) Provide Home Hospital Instruction, Independent Study Instruction and provide services to Special Education students in alternative education programs in the Fall River Joint Unified School District.

3. LOCATION. The services listed in item 2 shall be provided at:

Any Fall River JUSD school site that a student is enrolled or child's home.

4. FRJUSD'S OBLIGATIONS (if any)

To assign students who need instruction and provide materials needed.

5. COMPENSATION. In consideration of the services to be rendered, FRJUSD Agrees to pay CONTRACTOR \$47.20 per hour plus mileage for services rendered. *Monthly Invoices must be presented for service.*

6. INDEMNITY. The CONTRACTOR, shall defend, hold harmless and indemnify FRJUSD, its elected officials, officers, employees, agents and volunteers against all claims, suits, actions, costs, expenses (including but not limited to reasonable attorney's fees of FRJUSD Counsel and counsel retained by FRJUSD, expert fees, litigation costs, and investigation costs), damages, judgments or decrees by reason of any person's or persons' injury, including death, or property (including

property of FRJUSD) being damaged by the negligent acts, willful acts, or errors

or omissions of the CONTRACTOR or any of CONTRACTOR'S subcontractors, any person employed under CONTRACTOR, or under any subcontractor, or in any capacity during the progress of the work, except when the injury or loss is caused by the sole negligence or intentional wrongdoing of the FRJUSD. CONTRACTOR shall also defend and indemnify FRJUSD for any adverse determination made by the Internal Revenue Service of the State Franchise Tax Board and/or any other taxing or regulatory agency and shall defend, indemnify and hold harmless FRJUSD with respect to CONTRACTOR'S "independent contractor" status that would establish a liability on FRJUSD for failure to make social security deductions or contributions or income tax withholding payments or any other legally mandated payments.

7. STATUS OF ALL CONSTRUCTION. It is expressly understood that at all times while rendering the services described herein and in complying with any terms and conditions of this agreement, CONTRACTOR is acting as an independent contractor and not as an officer, agent, or employee of FRJUSD. Site inspection is the responsibility of those who contract services.
8. TERMINATION. District may terminate this agreement and will be relieved of all obligations under this Agreement should CONTRACTOR fail to perform any of the terms and conditions hereof at the time and place set forth herein. In the event of such termination, CONTRACTOR shall be paid the reasonable value of the services rendered up to the date of such termination, as determined by FRJUSD, and CONTRACTOR hereby expressly waives any and all claims for damages or compensation arising under this Agreement.
9. DECLARATION. CONTRACTOR hereby declares that he/she has not or will not receive pay for the same service or days or services by any other public agency. Furthermore, CONTRACTOR is not and has not been an employee of FRJUSD. CONTRACTOR is not entitled to be retained under this contract after the expiration of its term and is not entitled to be retained if contract terminates early pursuant to item 8.
10. Complete a W-9 form.

IN WITNESS WHEREOF, the FRJUSD and CONTRACTOR have executed this Agreement effective as of the date first written above.

FALL RIVER JOINT UNIFIED
SCHOOL DISTRICT

Terese Spooner

Superintendent *designee*
2/7/23

Date:

CONTRACTOR

John E Thompson

[Signature]

Feb 7, 2023

Date:



Fall River Elementary

24977 Curve Street * Fall River Mills, California 96028
(530) 336-5551 * FAX (530) 336-6892 * e-mail: cknoch@frjUSD.org
Website: <http://fres.frjUSD.org/>



Date: February 3, 2023
To: Teresea Spooner
From: Chris Knoch, Principal
RE: Deposits to donation account

Please deposit the following checks into Fall River Elementary's donation account #10-12-0120-09

Maria Rodriguez	Cash	\$45.00
Myra Sandoval	Cash	<u>\$45.00</u>
Total		\$90.00

$\$ 20 \times 3 = \60
 $\$ 10 \times 1 = \10
 $\$ 5 \times 2 = \10
 $\$ 1 \times 2 = \$ 2$
 $\$0.25 \times 32 = \$ 8$
 \$90

Thank you!!!

004275

OHIOPYLE PRINTS, INC.
410 DINNERBELL RD
OHIOPYLE, PA 15470-1002

WesBanco Bank, Inc.
69-3/434

21084

1/21/2023

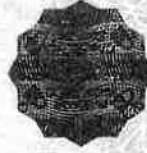
PAY TO THE ORDER OF Burney High School

\$: **29.66

Twenty-Nine and 66/100***** DOLLARS

PROTECTED AGAINST FRAUD

Burney High School
061347001533
Donation
37571 Mountain View Road
Burney, CA 96013



[Handwritten Signature]



MEMO

⑈021084⑈ ⑆043400036⑆ 8031320721⑈

Superintendent
Merrill M. Grant, Ed.D.



Governing Board
President: Rick Dougherty
Clerk: Megan Estes
Trustee: John Hamilton
Trustee: Jack Hathaway
Trustee: Jeanne Norris

"Education is Power"

FALL RIVER JOINT UNIFIED SCHOOL DISTRICT

2022/2023

SECOND INTERIM BUDGET

**FRJUSD 2022/23
Second Interim**

Beginning Balance		\$		7,270,850
New Revenue 22/23	\$	24,257,815	\$	31,528,665

Category	Projected Budget Amount	Projected Budget Balance
SCOE ADA Transfer	\$ 4,077	\$ 31,524,588
SCOE revenue Transfer	\$ 623,256	\$ 30,901,332
Certificated Salaries	\$ 6,859,070	\$ 24,042,262
Classified Salaries	\$ 3,773,365	\$ 20,268,897
Benefits	\$ 5,297,483	\$ 14,971,414
Instructional Supplies	\$ 1,353,902	\$ 13,617,512
Noncapitalized Equipment	\$ 253,215	\$ 13,364,297
General Supplies	\$ 546,082	\$ 12,818,215
Fuel, Oil, Parts	\$ 104,500	\$ 12,713,715
Travel & Conference	\$ 102,423	\$ 12,611,292
Dues & Memberships	\$ 21,179	\$ 12,590,113
Insurance	\$ 188,429	\$ 12,401,684
Utilities	\$ 670,520	\$ 11,731,164
Rentals, Repairs & Leases	\$ 324,445	\$ 11,406,719
Other Services & Operating	\$ 769,784	\$ 10,636,935
Communications	\$ 55,453	\$ 10,581,482
Facilities/Equipment	\$ 786,578	\$ 9,794,904

*summer p

TOTAL EXPENDITURES \$ 21,733,761

<i>Beginning Balance 2022/23</i>	
Revolving Cash Fund	\$ 3,500
Restricted Categoricals	\$ 886,655
Assigned	\$ 5,445,695
Reserve 5%	\$ 935,000
Total BEG BAL	\$ 7,270,850

<i>Projected Ending Balance 2022/23</i>	
Revolving Cash Fund	\$ 3,500
Restricted Categoricals	\$ 2,598,239
Assigned	\$ 6,106,474
Reserve 5%	\$ 1,086,691
Total END BAL	\$ 9,794,904

**FRJUSD 2022/23
Second Interim**

<i>Café</i>		
Beginning Balance	\$	163,946.00
Revenues	\$	714,732.00
Encroachment	\$	-
Expenditures	\$	704,729.00
<i>Total Ending Balance</i>	\$	<i>173,949.00</i>

<i>Capital Facilities--Developer Fees</i>		
Beginning Balance	\$	133,047.00
Revenues	\$	-
Expenditures	\$	64,474.00
<i>Total Ending Balance</i>	\$	<i>68,573.00</i>

<i>Special Reserve Capital Projects</i>		
Beginning Balance	\$	32,401.00
Revenues	\$	372.00
Expenditures	\$	-
<i>Total Ending Balance</i>	\$	<i>32,773.00</i>

<i>Bond Interest and Redemption</i>		
Beginning Balance	\$	388,865.00
Revenues	\$	287,649.00
Expenditures	\$	287,649.00
<i>Total Ending Balance</i>	\$	<i>388,865.00</i>

<i>Student Body</i>		
Beginning Balance	\$	131,588.00
Revenues	\$	177,000.00
Expenditures	\$	177,000.00
<i>Total Ending Balance</i>	\$	<i>131,588.00</i>

Fall River JUSD
Multi Year Projection
2022/23 Second Interim

	2022/23		2023/24		2024/25	
	Total Unrestricted	Total Restricted	Total Unrestricted	Total Restricted	Total Unrestricted	Total Restricted
Revenues						
LFFF	15,390,035	-	16,095,419	-	16,205,265	-
Federal Revenue	70,379	2,565,157	70,379	1,604,946	70,379	677,251
Other State Revenue	229,738	5,020,587	234,054	1,669,250	233,534	1,662,108
Other Local Revenue	103,930	878,009	91,430	888,009	91,430	858,009
Total Revenues	15,794,082	8,463,733	16,491,282	4,132,205	16,500,608	3,197,368
Other Financing Sources						
Interfund Transfers	(1,561,757)	1,561,757	(1,652,847)	1,652,847	(1,785,664)	1,785,664
Contributions to/from Restricted Programs	(1,561,757)	1,561,757	(1,652,847)	1,652,847	(1,785,664)	1,785,664
Net Transfers and Contributions						
Expenditures						
Certificated Salaries	5,139,626	1,719,444	5,406,744	1,554,058	6,071,687	1,030,419
Classified Salaries	2,637,279	1,136,086	2,819,887	1,059,579	3,040,655	961,095
Employee Benefits	3,302,989	1,994,484	3,495,749	1,920,865	3,859,215	1,880,149
Books & Supplies	670,986	1,866,711	671,033	311,267	671,033	307,857
Services and Other	1,461,993	1,293,496	1,461,993	915,877	1,543,111	972,056
Capital Outlay	261,754	524,824	250,000	-	(51,694)	-
Other Outgo	(58,861)	58,861	(51,694)	51,694	4,077	51,694
Interfund Transfers Out and All Other Financing Uses	4,077	-	4,077	-	4,077	-
Total Expenditures	13,419,855	8,313,906	14,057,789	5,813,340	15,138,064	5,003,270
Net Increase (Decrease)	812,470	1,711,594	780,646	(28,288)	(323,140)	(20,238)
BEGINNING BALANCES						
Reserve-Revolving Cash/Prepays/Stores	3,500	-	3,500	-	3,500	-
Restricted Programs	-	886,655	-	2,598,239	-	2,569,951
Economic Uncertainty	935,000	-	1,086,691	-	993,557	-
Board Designated	211,055	-	6,106,474	-	6,980,254	-
Undesignated/Unappropriated	5,234,640	-	-	-	-	-
Audit Adjustments/Restatements	-	-	-	-	-	-
Total Beginning Balances	6,384,195	886,655	7,196,665	2,598,239	7,977,311	2,569,951
ENDING BALANCES						
Reserve-Revolving Cash/Prepays/Stores	3,500	-	3,500	-	3,500	-
Restricted Programs	-	2,598,239	-	2,569,951	-	2,549,713
Economic Uncertainty	1,086,691	-	993,557	-	1,007,068	-
Board Designated	6,106,474	-	6,980,254	-	6,643,603	-
Undesignated/Unappropriated	-	-	-	-	-	-
Total Ending Balances	7,196,665	2,598,239	7,977,311	2,569,951	7,654,171	2,549,713
Estimated Enrollment	1,186		1,174		1,162	
Estimated ADA	1,082		1,071		1,061	
%	91%		91%		91%	

FALL RIVER JOINT UNIFIED SCHOOL DISTRICT 2022-23 SECOND INTERIM BUDGET

School districts are required to certify two times a year the status of the district's financial obligations. If the district receives a qualified or negative certification at Second Interim, it must also certify again in June. This Second Interim Report summarizes the General Fund Budget as of January 31, 2023.

BEGINNING FUND BALANCE

	First Interim	Second Interim	Change
Revolving Cash	\$ 3,500	\$ 3,500	\$ -
Restricted Categoricals	886,655	886,655	\$ -
Reserve 5%	935,000	935,000	\$ -
Board Designated	5,445,695	5,445,695	\$ -
Prepaid Expenditures	-	-	\$ -
Total Revenue	\$ 7,270,850	\$ 7,270,850	\$ -

The total beginning fund balance is \$7,270,850.

REVENUES

	First Interim	Second Interim	Change
LCFF Revenue Sources	15,835,066	15,390,035	(445,031)
Federal Revenue	2,537,461	2,635,536	98,075
Other State Revenue	5,004,002	5,250,305	246,303
Local Revenue	960,800	981,939	21,139
Total Revenue	\$ 24,337,329	\$ 24,257,815	\$ (79,514)

The district re-evaluated its P-1 ADA and CBED projections for an updated revenue allocation projection (explained on the last page of this document) which decreased revenue sources.

ENDING FUND BALANCE

The Second Interim Budget reflects an estimated ending fund balance of \$9,794,904. The components of the ending fund balance are:

	<u>First Interim</u>	<u>Second Interim</u>
NonSpendable Revolving Cash	3,500	3,500
Restricted Accounts	2,614,002	2,598,239
Assigned for economic uncertainty	642,210	652,105
Board assigned for:		
Board goal for percentage above	428,140	434,586
EPA for teacher salaries	1,272,352	983,405
Facility and grounds improvement	405,394	405,394
Fund block grants	219,799	196,753
Site mini grants and donations	66,265	73,967
Replacement of transportation fleet	50,000	50,000
Instructional materials/needs	4,299,530	4,196,955
Equipment replacement	200,000	200,000
Total	<u>10,201,192</u>	<u>9,794,904</u>

On October 11, 2017, Governor Jerry Brown signed SB 751 making changes to the existing district reserve cap law exempting basic aid school districts and districts with fewer than 2,501 average daily attendance from the reserve cap requirement. This was a huge relief and wonderful news for our district.

CASH BALANCE

The district is projecting to have a positive cash balance for 2022/23.

OTHER FUNDS

Cafeteria Fund-- The Cafeteria Fund is not projecting an operating deficit as of Second Interim. The ending balance is projected to be \$173,949 at June 30, 2023, which represents inventory of \$500 and an operating reserve of \$173,449.

Capital Facilities Fund--This fund is used to collect school fees on development and construction within the district. Fees collected can be used for new construction or modernization of district facilities. Developer fee collections are estimated to be zero. The ending balance is projected to be \$68,573 at June 30, 2023.

Special Reserve Capital Project Fund--This account has a beginning balance of \$32,401. The board's desire was to contribute to this account for \$10,000 per year as an assurance to the communities that supported the Bond Measure, that the district is dedicated to the up keep of our buildings that were modernized. The district will be having a conversation at Second Interim regarding resuming the contribution and at what level.

Student Body Fund--The student body accounts are ever changing and will end with approximately \$131,588.

MULTI-YEAR PROJECTION

The Second Interim Budget is the basis for the multi-year projections.

Key assumptions and changes are outlined as follows.

The 22/23 LCFF was projected with a 6.56% COLA, 23/24 8.13% COLA, 24/25 3.54%

Adopted Estimated ADA 997-22/23, 990-23/24 and 983-24/25

First Interim Estimated ADA 1,187.42-22/23, 1,076.55-23/24, 1,065.79-24/25

Second Interim Estimated ADA 1,082.23-22/23, 1,071.41-23/24, 1,060.69-24/25

Salaries and benefits increased for estimated step and column for all three years

Salary and benefit increases are included for FRTA-- 2.51% plus 1.50% (\$174 per FTE)

Salary and benefit increases are included for CSEA--2.51% on their salary schedule but considering the minimum wage requirement, the salary schedule needs to be restructured. The district has an agreement with CSEA to give them 2.51% this year and allow them to borrow against next year's negotiations. CSEA will borrow \$119,632 (3.23%). CSEA will use the money to restructure their salary schedule to meet the minimum wage requirements. The borrowed money will be reimbursed to the district by reducing their 2023-24 negotiated allocation by \$119,632 and they will receive the difference. If for some odd reason, next year does not cover the amount they will receive their insurance contribution and nothing on their schedule until the borrowed money is paid in full to the district. The district is not offering this to other units as it can create a cash flow issue. This is an isolated agreement because of the need for restructure. At the end of next school year, the district will ensure all units will have received the exact same amount.

Salary and benefit increases are included for unrepresented-- 2.51% plus 1.50% (\$174 per FTE)

STRS rates are 19.10% in 22/23 and then are projected to remain static over the next two years

PERS rates are 25.37% in 22/23 and are projected to increase to 27.00% in 23/24 and 28.10% in 24/25

Forest Reserve was budgeted at \$70,379 in all three years

ESSER II dollars remaining dollars were budgeted at the projected figure of \$167,077, which are one-time dollars.

A portion of ESSER III dollars were budgeted, \$1,025,130 leaving a balance of \$668,632 for next year, which are one-time dollars.

Learning Loss ESSER III dollars were budgeted, \$150,379 leaving a balance of \$259,063 for next year, which are one-time dollars.

The district has \$137,560 available in a hardship maintenance account but has expended all of it this school year.

Currently in our capital asset account, we have budgeted a purchase of two vans (\$96,103) and one utility vehicle (\$47,826). The district chip sealed the BHS parking lot (\$89,244), painted the district office/alt ed site (\$57,826), repaired the roof at BHS (\$58,320) and paid a portion of an air draft table (\$27,115) for the FRHS shop as that was a safety issue. The district is excited to accept a new diesel bus, which will be provided for by a grant.

The majority of new personnel expenses are funded from the new one time Federal and State dollars for learning loss mitigation. Once these one-time dollars are expended, the superintendent will be tasked with

evaluating each position to determine if the value of service to the district is enough that the budget will be required to absorb the expense or will the position be eliminated. The district will stagger the use of one-time funds to manage the positions until they are expended.

There is no projected deficit until 24/25 for \$343,378. This is a difficult projection because of the one-time dollars looming throughout all three years. The one-time monies skew the look of the personnel budget. As the district begins to expend the one-time dollars and the budget begins to settle into its actual expenditures then the district can judge the reality of the deficit.

On a positive note, the budgeted COLA is a nice windfall to the district by raising the base LCFF. The district's intent is to save as much of it as possible to offset personnel expenses until the superintendent can attrition or continue employment for personnel hired with one-time monies.

SUMMARY

The district is submitting this report indicating that we are projecting to meet all obligations for the current year and the subsequent two years. However, it is important to note for future years that any on-going structural deficit cannot be sustained once reserves are depleted. There are many unpredictable factors, which affect revenue and expenditures. Because of that, the district has based the budget on assumptions, the best information available at the time the budget is prepared. The Second Interim Budget should be considered a "financial snapshot" on the date it is approved by the Board of Trustees.

Projected reductions in ADA, and the use of one-time funds for personnel expenses are of great concern, putting the district at risk of the unwanted area of significant deficit budgeting. The superintendent recognizes the fiscal strain of unknown negotiations. The district will need to be attentive when filling any open positions in preparation of employee agreements. The district will need to monitor its budget closely and review programs and planned spending.

**Fall River Joint Unified
Cashflow Worksheet
2022/23 Second Interim Budget**

ACTUALS THROUGH THE MONTH OF		Accruals /													
(Enter Month Name)		January	February	March	April	May	June	Adjustments	TOTAL						
Object	Budget	July	August	September	October	November	December	January	February	March	April	May	June	Adjustments	TOTAL
A. BEGINNING CASH															
9110	7,223,094	6,965,333	6,652,192	7,796,088	8,139,232	7,723,960	9,712,236	9,084,318	7,695,012	7,695,320	7,585,322	5,199,763	5,199,763		
B. RECEIPTS															
8010-8019	6,531,686	1,011,073	1,011,073	1,011,073	0	0	404,430	208,753	79,948	79,948	79,948	79,948	0	1,634,367	6,531,686
8020-8079	3,464,754	0	787,789	0	0	0	787,789	0	866,169	0	0	0	1,022,066	0	3,464,754
8080-8098	5,393,640	0	2,728	200,232	0	42,316	2,629,558	56,232	231,333	1,739,671	74,538	360,481	0	0	5,393,640
8100-8289	2,635,536	308,646	(22,470)	(65,716)	7,067	7,067	22,425	82,892	80,548	0	5,121	0	449,394	1,623,393	2,635,536
8300-8598	5,259,305	781,619	103,766	110,195	803,313	335,064	146,056	71,354	51,914	493,961	386,347	348,131	1,512,217	489	5,259,305
8600-8789	991,939	412	58,426	154,821	123,099	115,232	106,865	176,149	57,366	25,085	9,789	73,915	80,470	0	991,939
8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS	24,257,860	2,102,750	1,309,133	2,237,791	1,188,639	967,948	3,851,512	865,869	474,570	1,254,469	2,326,630	514,748	2,261,443	4,770,467	24,257,860
C. DISBURSEMENTS															
1000-1899	6,659,070	34,514	585,980	587,020	616,026	602,545	628,067	573,307	678,083	607,750	731,127	633,771	0	0	6,659,070
2000-2999	3,773,965	144,520	284,908	313,440	292,766	314,673	307,717	309,064	401,024	315,451	446,315	326,819	0	0	3,773,965
3000-3899	5,297,483	90,773	354,794	374,621	346,182	360,398	386,973	511,185	431,257	407,531	388,386	463,067	764,669	0	5,297,483
4000-5999	5,013,233	334,910	478,665	196,540	216,173	217,011	423,281	177,641	474,054	569,688	703,424	794,583	0	0	5,013,233
6000-6999	786,578	157,019	227,284	0	182,705	0	0	0	0	0	0	219,570	0	0	786,578
7000-7499	4,077	1,359	1,359	0	0	0	544	0	0	0	0	(1,903)	0	0	4,077
7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Disbursements/	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	21,733,806	763,096	1,943,200	1,456,228	1,528,707	1,903,894	1,502,288	1,865,212	2,080,063	2,034,156	2,002,863	2,435,908	764,669	21,733,806	
D. PRIOR YEAR TRANSACTIONS															
Assets	236,195	0	84	(64)	50	(50)	0	0	0	0	0	0	0	(236,195)	0
Cash Not in Treasury	(236,195)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accs Receivable	2,126,895	169,743	86,757	504,433	67,822	1,368	46,669	46,669	956,604	(225,776)	0	0	0	2,126,895	
Due From Other Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stores Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Exp.	49,259	49,259	0	0	0	0	0	0	0	0	0	0	0	49,259	
Other Assets	1,940,059	249,002	86,757	504,517	589,315	67,872	1,286	46,589	855,684	(225,776)	0	0	0	1,940,059	
Total Assets	(909,816)	(693,928)	244,169	(142,183)	8,692	77,615	9,364	8,509	(45,253)	(30,781)	(177,594)	1,576	0	(909,816)	
Liabilities	8610	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable	9640	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due to Other Funds	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Current Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenues	(988,480)	(688,480)	0	0	0	0	0	0	0	0	0	0	0	0	(988,480)
Total Liabilities	(1,898,306)	(1,952,418)	244,169	(142,183)	8,692	77,615	9,364	8,509	(45,253)	(30,781)	(177,594)	1,576	0	(1,898,306)	
TOTAL PRIOR YEAR TRANSACTIONS	41,754	(1,603,416)	330,825	362,334	588,007	145,487	10,660	8,509	1,336	825,902	(403,372)	1,576	0	(236,195)	41,754
E. NET INCREASE/DECREASE (B - C + D)															
		(263,761)	(303,141)	1,133,896	343,144	(415,272)	1,986,278	(627,920)	(1,389,307)	308	(108,988)	(1,386,559)	(174,465)	3,769,603	2,655,808
F. ENDING CASH (A + E)															
		6,965,333	5,652,192	7,796,088	8,139,232	7,723,960	9,712,236	9,084,318	7,695,012	7,695,320	7,585,322	5,199,763	5,199,763	6,025,299	9,794,902
G. ENDING FUND BALANCE															

2022-23 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,784,599.00	15,835,068.00	9,398,846.23	15,390,035.00	(445,031.00)	-2.8%
2) Federal Revenue		8100-8299	2,395,009.00	2,537,481.00	477,080.77	2,835,536.08	98,075.00	3.9%
3) Other State Revenue		8300-8599	1,881,534.00	5,004,002.00	2,386,348.25	5,250,305.00	246,303.00	4.9%
4) Other Local Revenue		8600-8799	847,982.00	960,800.00	734,814.77	981,938.00	21,128.00	2.2%
5) TOTAL, REVENUES			18,889,104.00	24,337,329.00	12,937,091.02	24,257,815.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,719,593.00	7,097,543.00	3,635,031.94	6,859,070.00	238,473.00	3.4%
2) Classified Salaries		2000-2999	3,454,537.00	3,560,481.00	1,977,889.48	3,773,385.00	(212,894.00)	-8.0%
3) Employee Benefits		3000-3999	5,148,570.00	5,335,914.00	2,321,388.71	5,297,483.00	38,431.00	0.7%
4) Books and Supplies		4000-4999	1,420,823.00	1,967,121.00	809,253.75	2,257,699.00	(300,578.00)	-15.4%
5) Services and Other Operating Expenditures		5000-5999	1,685,899.00	2,555,411.00	1,235,186.53	2,755,489.00	(200,078.00)	-7.8%
6) Capital Outlay		6000-6999	201,741.00	767,089.00	567,007.70	786,578.00	(29,489.00)	-3.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	4,077.00	5,980.00	4,077.00	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			18,601,183.00	21,287,638.00	10,650,918.11	21,733,781.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			267,941.00	3,069,693.00	2,386,174.91	2,524,054.00		
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		7600-7829	239,351.00	139,351.00	0.00	0.00	139,351.00	100.0%
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			(239,351.00)	(139,351.00)	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			28,590.00	2,930,342.00	2,386,174.91	2,524,054.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,270,847.48	7,270,850.00		7,270,850.00	0.00	0.0%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,270,847.48	7,270,850.00		7,270,850.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,270,847.48	7,270,850.00		7,270,850.00		
2) Ending Balance, June 30 (E + F1e)			7,299,437.48	10,201,192.00		9,794,904.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,500.00	3,500.00		3,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

2022-23 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	743,000.25	2,614,002.00		2,598,239.00		
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	4,734,923.00	6,513,340.00		6,106,474.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	942,026.00	1,070,350.00		1,086,691.00		
Unassigned/Unappropriated Amount		9790	875,988.21	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,223,814.00	6,974,735.00	4,448,722.00	6,531,686.00	(443,049.00)	-6.4%
Education Protection Account State Aid - Current Year		8012	992,690.00	3,790,130.00	1,575,597.00	3,464,754.00	(325,378.00)	-8.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	86,978.00	59,443.00	24,958.71	54,957.00	(4,486.00)	-7.5%
Timber Yield Tax		8022	153,052.00	119,699.00	35,030.85	96,838.00	(22,861.00)	-19.1%
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	5,332,389.00	4,830,947.00	2,610,521.55	5,167,326.00	336,379.00	7.0%
Unsecured Roll Taxes		8042	213,889.00	224,786.00	210,401.02	231,845.00	7,059.00	3.1%
Prior Years' Taxes		8043	8,281.00	10,060.00	6,161.44	14,323.00	4,263.00	42.4%
Supplemental Taxes		8044	50,732.00	90,092.00	45,967.13	82,352.00	(7,740.00)	-8.6%
Education Revenue Augmentation Fund (ERAF)		8045	(277,226.00)	(264,826.00)	(1,969.97)	(254,046.00)	10,780.00	-4.1%
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	383,458.50	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			13,764,599.00	15,835,066.00	9,338,846.23	15,390,035.00	(445,031.00)	-2.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,764,599.00	15,835,066.00	9,338,846.23	15,390,035.00	(445,031.00)	-2.8%
FEDERAL REVENUE								

2022-23 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	-0.00	0.0%
Special Education Entitlement		8181	288,306.00	288,306.00	0.00	288,557.00	(1,749.00)	-0.6%
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	53,380.00	70,379.00	0.00	70,379.00	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	273,463.00	327,613.00	139,861.71	334,993.00	7,380.00	2.3%
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	8280	38,075.00	38,075.00	10,176.00	40,674.00	2,599.00	6.8%
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, 4128, 4127, 4128, 5630	8280	228,701.00	280,572.00	57,285.00	280,572.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	9,623.00	16,442.00	6,619.05	16,442.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,503,261.00	1,516,074.00	263,139.01	1,605,919.00	89,845.00	5.9%
TOTAL FEDERAL REVENUE			2,395,008.00	2,537,861.00	477,060.77	2,635,538.00	86,075.00	3.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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	51,461.00	44,759.00	45,759.00	45,759.00	1,000.00	2.2%
Lottery - Unrestricted and Instructional Materials		8580	227,316.00	261,082.00	105,993.72	256,488.00	(24,594.00)	-9.7%
Tax Relief Subventions								
Restricted Levies - Other		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes								

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8687	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	8010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	8030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	8387	8590	213,341.00	330,393.00	330,392.86	592,433.00	262,040.00	79.3%
Drug/Alcohol/Tobacco Funds	8650, 8690, 8895	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	8230	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	1,368,416.00	4,347,788.00	1,904,203.87	4,355,625.00	7,857.00	0.2%
TOTAL, OTHER STATE REVENUE			1,881,534.00	5,004,002.00	2,388,348.25	5,250,305.00	246,303.00	4.9%
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	23.45	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	3,131.00	3,131.00	2,454.90	3,131.00	0.00	0.0%
Interest		8660	32,000.00	32,000.00	29,290.33	32,000.00	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	200.00	200.00	245.44	200.00	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	3,850.00	3,850.00	2,844.00	4,085.00	235.00	6.1%
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%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Columns B & D (F)
All Other Local Revenue		8699	54,795.00	72,929.00	48,168.62	94,514.00	21,585.00	29.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	8500	8792	753,986.00	848,690.00	653,798.03	848,008.00	(681.00)	-0.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
RCC/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			847,662.00	980,800.00	734,814.77	981,839.00	21,139.00	2.2%
TOTAL, REVENUES			18,889,104.00	24,337,329.00	12,837,091.02	24,257,815.00	(79,514.00)	-0.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,229,159.00	5,589,366.00	2,815,002.19	5,364,756.00	224,610.00	4.0%
Certificated Pupil Support Salaries		1200	242,861.00	242,607.00	132,237.90	242,525.00	82.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	865,146.00	889,587.00	484,758.91	875,806.00	13,781.00	1.5%
Other Certificated Salaries		1900	382,827.00	375,983.00	203,034.94	375,983.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,719,993.00	7,097,543.00	3,635,031.94	6,859,070.00	238,473.00	3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	957,583.00	1,015,423.00	525,337.26	997,452.00	17,971.00	1.8%
Classified Support Salaries		2200	1,246,104.00	1,194,818.00	682,798.95	1,203,049.00	(8,231.00)	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	279,125.00	316,451.00	175,248.77	328,876.00	(12,425.00)	-3.8%
Clerical, Technical and Office Salaries		2400	833,690.00	877,445.00	390,113.58	881,084.00	(3,639.00)	-0.5%
Other Classified Salaries		2900	338,035.00	358,344.00	203,590.92	562,904.00	(206,560.00)	-58.0%
TOTAL, CLASSIFIED SALARIES			3,454,537.00	3,560,481.00	1,977,089.48	3,773,365.00	(212,884.00)	-6.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,984,384.00	2,059,202.00	629,347.15	1,979,916.00	79,286.00	3.9%
PERS		3201-3202	888,343.00	862,177.00	486,544.56	925,578.00	(43,401.00)	-4.9%
OASDI/Medicare/Alternative		3301-3302	372,931.00	381,364.00	210,075.81	395,105.00	(13,741.00)	-3.6%
Health and Welfare Benefits		3401-3402	1,551,752.00	1,693,454.00	871,129.61	1,633,853.00	59,601.00	3.5%
Unemployment Insurance		3501-3502	48,719.00	51,420.00	26,875.58	51,053.00	367.00	0.7%
Workers' Compensation		3801-3802	158,720.00	166,287.00	87,512.23	165,866.00	401.00	0.2%
OPEB, Allocated		3701-3702	0.00	0.00	(1,844.99)	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	163,721.00	102,030.00	11,548.76	146,112.00	(44,082.00)	-43.2%
TOTAL, EMPLOYEE BENEFITS			5,148,570.00	5,335,914.00	2,321,386.71	5,297,483.00	38,431.00	0.7%
BOOKS AND SUPPLIES								

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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)
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	1,310,040.00	1,766,882.00	581,361.49	2,004,484.00	(237,602.00)	-13.4%
Noncapitalized Equipment		4400	110,789.00	190,239.00	127,892.26	263,215.00	(82,978.00)	-33.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,420,823.00	1,957,121.00	809,253.75	2,257,699.00	(300,578.00)	-15.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements For Services		5100	0.00	623,256.00	0.00	623,256.00	0.00	0.0%
Travel and Conferences		5200	62,349.00	84,143.00	50,765.20	102,423.00	(18,280.00)	-21.7%
Dues and Memberships		5300	18,080.00	19,780.00	19,983.00	21,179.00	(1,419.00)	-7.2%
Insurance		5400-5450	180,117.00	180,117.00	182,237.78	188,429.00	(8,312.00)	-4.6%
Operations and Housekeeping Services		5500	662,300.00	682,300.00	321,908.57	670,520.00	(8,220.00)	-1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	155,625.00	257,240.00	241,681.01	324,445.00	(67,205.00)	-26.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	521,922.00	673,089.00	387,522.06	789,784.00	(96,695.00)	-14.4%
Communications		5900	55,506.00	55,506.00	31,068.91	55,463.00	53.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,655,899.00	2,555,411.00	1,235,168.53	2,755,489.00	(200,078.00)	-7.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	89,244.00	89,243.50	89,244.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	295,060.00	295,059.00	296,060.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	153,218.00	182,705.20	182,707.00	(28,489.00)	-19.2%
Equipment Replacement		6500	201,741.00	219,567.00	0.00	219,567.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			201,741.00	757,089.00	567,007.70	786,578.00	(28,489.00)	-3.8%
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	4,077.00	5,960.00	4,077.00	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%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	4,077.00	5,980.00	4,077.00	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			18,601,163.00	21,267,636.00	10,550,916.11	21,733,781.06	(486,125.00)	-2.2%
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	239,351.00	139,351.00	0.00	0.00	139,351.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			239,351.00	139,351.00	0.00	0.00	139,351.00	100.0%
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%

2022-23 Second Interim
General Fund
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Revenues, Expenditures, and Changes in Fund Balance

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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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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)			(239,351.00)	(139,351.00)	0.00	0.00	(139,351.00)	100.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	177,000.00	177,000.00	177,176.73	177,000.00	0.00	0.0%
5) TOTAL, REVENUES			177,000.00	177,000.00	177,176.73	177,000.00		
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	177,000.00	177,000.00	146,498.16	177,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			177,000.00	177,000.00	146,498.16	177,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	30,678.57	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	30,678.57	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning 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) As of July 1 - Unaudited		9781	131,588.48	131,588.00		131,588.00	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)			131,588.48	131,588.00		131,588.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,588.48	131,588.00		131,588.00		
2) Ending Balance, June 30 (E + F1e)			131,588.48	131,588.00		131,588.00		
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	131,588.48	131,588.00		131,588.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	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		
REVENUES								
Sale of Equipment and Supplies		8631	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%
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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	177,000.00	177,000.00	177,176.73	177,000.00	0.00	0.0%
TOTAL, REVENUES			177,000.00	177,000.00	177,176.73	177,000.00		
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%

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)
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
CASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	177,000.00	177,000.00	148,498.16	177,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			177,000.00	177,000.00	148,498.16	177,000.00	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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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								
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 - 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			177,000.00	177,000.00	148,498.16	177,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

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/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	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%
Proceeds from Leases		8972	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		7851	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		
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	131,588.00
Total, Restricted Balance		131,588.00

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	324,424.00	324,424.00	187,239.22	458,744.00	132,320.00	40.8%
3) Other State Revenue		8300-8599	24,000.00	24,000.00	105,061.05	200,000.00	176,000.00	733.3%
4) Other Local Revenue		8600-8799	57,988.00	57,988.00	9,194.22	57,988.00	0.00	0.0%
5) TOTAL, REVENUES			406,412.00	406,412.00	301,494.49	714,732.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	310,295.00	310,595.00	171,651.65	325,562.00	(14,967.00)	-4.8%
3) Employee Benefits		3000-3999	139,349.00	140,188.00	78,158.82	146,119.00	(5,931.00)	-4.2%
4) Books and Supplies		4000-4999	185,744.00	222,673.00	154,167.34	222,673.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,375.00	10,375.00	8,970.70	10,375.00	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			845,763.00	883,831.00	412,946.51	704,729.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(239,351.00)	(277,419.00)	(111,452.02)	10,003.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	239,351.00	139,351.00	0.00	0.00	(139,351.00)	-100.0%
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			239,351.00	139,351.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(138,068.00)	(111,452.02)	10,003.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	163,946.38	163,946.00		163,946.00	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)			163,946.38	163,946.00		163,946.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,946.38	163,946.00		163,946.00		
2) Ending Balance, June 30 (E + F1e)			163,946.38	25,878.00		173,949.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	500.00	500.00		500.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	163,446.38	25,378.00		173,449.00		
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	317,680.00	317,680.00	187,239.22	450,000.00	132,320.00	41.7%
Donated Food Commodities		8221	6,744.00	6,744.00	0.00	6,744.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			324,424.00	324,424.00	187,239.22	456,744.00	132,320.00	40.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	24,000.00	24,000.00	105,061.05	200,000.00	176,000.00	733.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,000.00	24,000.00	105,061.05	200,000.00	176,000.00	733.3%
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	55,000.00	55,000.00	3,095.69	55,000.00	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	(58.97)	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	2,988.00	2,988.00	6,157.50	2,988.00	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			57,988.00	57,988.00	9,194.22	57,988.00	0.00	0.0%
TOTAL, REVENUES			406,412.00	406,412.00	301,494.49	714,732.00		
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	295,482.00	295,782.00	163,299.09	310,749.00	(14,967.00)	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,813.00	14,813.00	8,352.56	14,813.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			310,295.00	310,595.00	171,651.65	325,562.00	(14,967.00)	-4.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	64,695.00	64,771.00	36,341.87	68,568.00	(3,797.00)	-5.9%
OASDI/Medicare/Alternatives		3301-3302	23,408.00	23,493.00	12,992.43	24,638.00	(1,145.00)	-4.9%
Health and Welfare Benefits		3401-3402	44,676.00	45,544.00	25,295.88	46,224.00	(680.00)	-1.5%
Unemployment Insurance		3501-3502	1,529.00	1,535.00	848.89	1,610.00	(75.00)	-4.9%

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)
Workers' Compensation		3601-3602	4,841.00	4,845.00	2,677.75	5,079.00	(234.00)	-4.8%
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			139,349.00	140,188.00	78,156.82	146,119.00	(5,931.00)	-4.2%
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	9,000.00	12,442.00	6,309.99	12,442.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	178,744.00	210,231.00	147,857.35	210,231.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			185,744.00	222,673.00	154,167.34	222,673.00	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	975.00	975.00	763.32	975.00	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	2,400.00	2,400.00	1,625.88	2,400.00	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	7,000.00	7,000.00	6,580.50	7,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,375.00	10,375.00	8,970.70	10,375.00	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			645,763.00	683,831.00	412,946.51	704,729.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	239,351.00	139,351.00	0.00	0.00	(139,351.00)	-100.0%
Other Authorized Interfund Transfers In		8918	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			239,351.00	139,351.00	0.00	0.00	(139,351.00)	-100.0%
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		8985	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)			239,351.00	139,351.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	173,449.00 173,449.00
Total, Restricted 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	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	10,423.00	430.30	0.00	(10,423.00)	-100.0%
5) TOTAL, REVENUES			0.00	10,423.00	430.30	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	29,637.00	30,921.51	29,637.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	34,837.00	34,836.00	34,837.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	64,474.00	65,757.51	64,474.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(54,051.00)	(65,327.21)	(64,474.00)		
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	(54,051.00)	(65,327.21)	(64,474.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	133,047.29	133,047.00		133,047.00	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)			133,047.29	133,047.00		133,047.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,047.29	133,047.00		133,047.00		
2) Ending Balance, June 30 (E + F1e)			133,047.29	78,996.00		68,573.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	133,047.29	78,996.00		68,573.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Total (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		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	430.30	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								
Mitigation/Developer Fees		8681	0.00	10,423.00	0.00	0.00	(10,423.00)	-100.0%
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	10,423.00	430.30	0.00	(10,423.00)	-100.0%
TOTAL, REVENUES			0.00	10,423.00	430.30	0.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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 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%
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	29,637.00	30,921.51	29,637.00	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	29,637.00	30,921.51	29,637.00	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	34,837.00	34,836.00	34,837.00	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	34,837.00	34,836.00	34,837.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers, of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	84,474.00	65,757.51	64,474.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
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
9010	Other Restricted Local	68,573.00
Total, Restricted Balance		68,573.00

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	372.00	372.00	136.39	372.00	0.00	0.0%
5) TOTAL, REVENUES			372.00	372.00	136.39	372.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			372.00	372.00	136.39	372.00		
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)			372.00	372.00	136.39	372.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,400.73	32,401.00		32,401.00	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)			32,400.73	32,401.00		32,401.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,400.73	32,401.00		32,401.00		
2) Ending Balance, June 30 (E + F1e)			32,772.73	32,773.00		32,773.00		
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	32,772.73	32,773.00		32,773.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9769	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	8230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8580	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 LCOFF 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		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	372.00	372.00	136.39	372.00	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			372.00	372.00	136.39	372.00	0.00	0.0%
TOTAL, REVENUES			372.00	372.00	136.39	372.00		
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%
QASDI/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		3801-3902	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	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Past-Through Revenue								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
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%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7889	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	11,045.00	11,045.00	1,123.13	11,045.00	0.00	0.0%
4) Other Local Revenue		8600-8799	276,604.00	276,604.00	166,521.23	276,604.00	0.00	0.0%
5) TOTAL, REVENUES			287,649.00	287,649.00	167,644.36	287,649.00		
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	287,649.00	287,649.00	0.00	287,649.00	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			287,649.00	287,649.00	0.00	287,649.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	167,644.36	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	167,644.36	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	388,864.67	388,865.00		388,865.00	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)			388,864.67	388,865.00		388,865.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			388,864.67	388,865.00		388,865.00		
2) Ending Balance, June 30 (E + F1e)			388,864.67	388,865.00		388,865.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	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		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	388,864.67	388,865.00		388,865.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	9,951.00	9,951.00	1,082.23	9,951.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	1,094.00	1,094.00	40.90	1,094.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,045.00	11,045.00	1,123.13	11,045.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8811	218,424.00	218,424.00	118,161.43	218,424.00	0.00	0.0%
Unsecured Roll		8812	52,470.00	52,470.00	45,482.27	52,470.00	0.00	0.0%
Prior Years' Taxes		8813	98.00	98.00	41.67	98.00	0.00	0.0%
Supplemental Taxes		8814	2,867.00	2,867.00	1,984.62	2,867.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8829	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	2,945.00	2,945.00	871.24	2,945.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8882	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8789	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			276,604.00	276,604.00	166,521.23	276,604.00	0.00	0.0%
TOTAL, REVENUES			287,649.00	287,649.00	167,644.36	287,649.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	225,000.00	225,000.00	0.00	225,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	62,649.00	62,649.00	0.00	62,649.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			287,649.00	287,649.00	0.00	287,649.00	0.00	0.0%
TOTAL, EXPENDITURES			287,649.00	287,649.00	0.00	287,649.00		
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: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	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)	1,004.19	1,004.19	1,082.00	1,082.00	77.81	8.0%
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)	1,004.19	1,004.19	1,082.00	1,082.00	77.81	8.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education: Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,004.19	1,004.19	1,082.00	1,082.00	77.81	8.0%
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)						

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	21,733,761.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,630,308.00
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	786,578.00
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, 7851	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	6710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C6, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				786,578.00
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 8000-8599	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)				18,316,875.00
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)*				1,012.29
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,094.49
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.)	15,579,818.57		13,951.91	
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)	15,579,818.57		13,951.91	
B. Required effort (Line A.2 times 90%)	14,021,836.71		12,556.72	

Second Interim
2022-23 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort
Expenditures

C. Current year expenditures (Line I.E and Line J.I.B)	18,316,875.00	18,094.49
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 AJ. 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) 914,057.00
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) 16,015,661.00

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) 6.02%

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. Entry required

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) 1,303,230.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)	17,463.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	40,800.00
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)	144,553.34
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)	609.00
7. Adjustment for Employment Separation Costs	0.00
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)	1,506,655.34
9. Carry-Forward Adjustment (Part IV, Line F)	224,335.62
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,730,990.95
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	11,821,159.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,503,458.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,797,367.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	135,128.00
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)	299,896.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
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)	17,731.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,229,084.66
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)	9,391.00
13. Adjustment for Employment Separation Costs	0.00
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)	177,000.00
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)	494,498.00
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)	19,484,692.66
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)	7.73%
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/c) (Line A10 divided by Line B19)	8.88%
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)	1,506,655.34
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	42,639.38
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 (8.80%) times Part III, Line B19); zero if negative	224,335.62
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.80%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	224,335.62
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 A8 (Line D minus amount deferred if Option 2 or Option 3 is selected)	224,335.62

Second Interim
2022-23 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

Approved
indirect
cost rate: 6.80%
Highest
rate used
in any
program: 4.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3550	16,019.00	423.00	2.64%
01	6500	1,441,179.00	57,710.00	4.00%
01	6520	44,797.00	728.00	1.63%

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 01CSL, Item 1A)	Projected Year Totals (Form AI, Lines AI and C4)		
Current Year (2022-23)	District Regular	1,087.00	1,082.00	(.5%)	Met
	Charter School	0.00	0.00		
	Total ADA	1,087.00	1,082.00		
1st Subsequent Year (2023-24)	District Regular	1,077.00	1,071.00	(.6%)	Met
	Charter School	0.00	0.00		
	Total ADA	1,077.00	1,071.00		
2nd Subsequent Year (2024-25)	District Regular	1,068.00	1,061.00	(.5%)	Met
	Charter School	0.00	0.00		
	Total ADA	1,068.00	1,061.00		

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 NDT 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	1,188.00	1,174.00	
	Charter School	0.00	0.00	
	Total Enrollment	1,188.00	1,174.00	
1st Subsequent Year (2023-24)	District Regular	1,174.00	1,174.00	
	Charter School	0.00	0.00	
	Total Enrollment	1,174.00	1,174.00	
2nd Subsequent Year (2024-25)	District Regular	1,182.00	1,182.00	
	Charter School	0.00	0.00	
	Total Enrollment	1,182.00	1,182.00	

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)

1. 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 (prior) data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)	District Regular	1,116	1,211
	Charter School		
	Total ADA/Enrollment	1,116	1,211
Second Prior Year (2020-21)	District Regular	1,116	1,192
	Charter School		
	Total ADA/Enrollment	1,116	1,192
First Prior Year (2021-22)	District Regular	1,107	1,177
	Charter School	0	
	Total ADA/Enrollment	1,107	1,177
Historical Average Ratio:			93.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.8%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2022-23)	District Regular	1,082	1,174	
	Charter School	0	0	
	Total ADA/Enrollment	1,082	1,174	92.2%
1st Subsequent Year (2023-24)	District Regular	1,071	1,174	
	Charter School	0	0	
	Total ADA/Enrollment	1,071	1,174	91.2%
2nd Subsequent Year (2024-25)	District Regular	1,061	1,162	
	Charter School	0	0	
	Total ADA/Enrollment	1,061	1,162	91.3%

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)

A. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 9011, 9012, 9020-9099)				Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change		
	Current Year (2022-23)	15,835,066.00	15,390,035.00	(2.8%)	
1st Subsequent Year (2023-24)	16,115,325.00	16,095,419.00	(.1%)	Met	
2nd Subsequent Year (2024-25)	15,833,341.00	16,205,285.00	2.3%	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 district re-evaluated its P-1 ADA and CBED projections for an updated revenue allocation projection which decreased LCFF revenue sources.

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)	10,182,816.81	
Second Prior Year (2020-21)	10,202,178.17	12,506,315.20	81.6%
First Prior Year (2021-22)	10,395,980.65	12,383,223.23	84.0%
	Historical Average Ratio:		81.0%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.0% to 84.0%	78.0% to 84.0%	78.0% to 84.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	11,079,904.00	13,419,855.00	82.6%	Met
1st Subsequent Year (2023-24)	11,722,390.00	14,057,788.00	83.4%	Met
2nd Subsequent Year (2024-25)	12,971,537.00	15,138,054.00	85.7%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The district has increased salaries each year plus added staffing as a result of trying to close the learning loss gap due to Covid. The district is continuing to use monies that provided relief from Covid learning loss for personnel expense but will be re-evaluating all positions prior to expending the additional one-time resources.

II. 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 8100-8298) (Form MYPI, Line A2)				
Current Year (2022-23)	2,537,461.00	2,635,536.00	3.6%	No
1st Subsequent Year (2023-24)	1,756,940.00	1,675,325.00	-4.6%	No
2nd Subsequent Year (2024-25)	739,400.00	747,630.00	1.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8598) (Form MYPI, Line A3)				
Current Year (2022-23)	5,004,002.00	5,250,305.00	4.9%	No
1st Subsequent Year (2023-24)	1,553,526.00	1,903,304.00	22.5%	Yes
2nd Subsequent Year (2024-25)	1,636,402.00	1,895,842.00	23.4%	Yes

Explanation:
(required if Yes)

For 23.24 and 24.25, the increase encompasses the addition of ELOP and minor differences of updated ADA projections.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	980,600.00	981,939.00	2.2%	No
1st Subsequent Year (2023-24)	958,314.00	949,439.00	-9%	No
2nd Subsequent Year (2024-25)	958,314.00	949,439.00	-9%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	1,957,121.00	2,257,699.00	15.4%	Yes
1st Subsequent Year (2023-24)	907,227.00	982,300.00	8.3%	Yes
2nd Subsequent Year (2024-25)	893,706.00	978,800.00	9.5%	Yes

Explanation:
(required if Yes)

22.23, there were increases in donations and CTEIG revenue was updated by \$191,843. In 23.24 and 24.25, the budget was updated for donations, BFREF and mini grants. The projections were updated with the trend of expenditures budgeted in 22.23.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	2,555,411.00	2,755,489.00	7.8%	Yes
1st Subsequent Year (2023-24)	1,847,606.00	2,377,870.00	28.7%	Yes
2nd Subsequent Year (2024-25)	1,833,326.00	2,515,187.00	37.2%	Yes

Explanation:
(required if Yes)

In 22.23, expenses were increased to actual for one-time accounts such as \$34,500 in Am Rescue Plan and \$16,799 in Education Effectiveness. SpEd services increased by \$20,561. CTEIG also increased their services by \$40,745. Medi-Cal services also increased by \$47,376. In 23.24 and 24.25, the projections were updated with the trend of expenditures budgeted in 22.23 and the increase to ELOP was updated in the budget with current projections.

8B. 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)	8,502,263.00	8,867,780.00	4.3%	Met
1st Subsequent Year (2023-24)	4,266,760.00	4,528,068.00	8.1%	Not Met
2nd Subsequent Year (2024-25)	3,234,116.00	3,692,711.00	11.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	4,512,532.00	5,013,186.00	11.1%	Not Met
1st Subsequent Year (2023-24)	2,764,833.00	3,960,170.00	22.0%	Not Met
2nd Subsequent Year (2024-25)	2,727,034.00	3,494,057.00	28.1%	Not Met

8C. 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 revenues have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

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

For 23.24 and 24.25, the increase encompasses the addition of ELOP and minor differences of updated ADA projections.

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6A
if NOT met)

22.23, there were increases in donations and CTEG revenue was updated by \$191,843. In 23.24 and 24.25, the budget was updated for donations, BFREF and mini grants. The projections were updated with the trend of expenditures budgeted in 22.23.

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

In 22.23, expenses were increased to actual for one-time accounts such as \$34,500 in Arm Rescue Plan and \$16,799 in Education Effectiveness. SpEd services increased by \$20,561. CTEG also increased their services by \$40,745. Medi-Cal services also increased by \$47,976. In 23.24 and 24.25, the projections were updated with the trend of expenditures budgeted in 22.23 and the increase to ELOP was updated in the budget with current projections.

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, 5318, 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	498,201.75	791,810.00	Met
2. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		788,532.00	

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1966)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

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

II. 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)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			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)	812,470.00	13,419,855.00	N/A	Met
1st Subsequent Year (2023-24)	780,845.00	14,057,788.00	N/A	Met
2nd Subsequent Year (2024-25)	(323,140.00)	15,138,084.00	2.1%	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 in declining enrollment so adjustments were made to projected ADA and therefore funding was reduced accordingly.

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)		9,794,504.00	Met
1st Subsequent Year (2023-24)		10,547,262.00	Met
2nd Subsequent Year (2024-25)		10,203,884.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, Janis Column)		
Current Year (2022-23)		6,025,299.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA	
5% or \$75,000 (greater of)	0	to 900
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.)	1,082.00	1,071.00	1,061.00
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

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

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

- 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:
 - Enter the name(s) of the SELPA(s): _____

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6548, 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	0.00	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)	21,733,781.00	19,871,129.00	20,141,354.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	21,733,781.00	19,871,129.00	20,141,354.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	652,012.83	596,133.87	604,240.62

- 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)

0.00	0.00	0.00
652,012.83	596,133.87	604,348.82

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,086,691.00	993,557.00	1,007,068.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, 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)	1,086,691.00	993,557.00	1,007,068.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	832,012.83	598,133.87	894,240.82
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 42603)

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:

SS. 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

SSA. 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 55A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 0000)					
Current Year (2022-23)	(1,501,323.00)	(1,561,757.00)	4.0%	80,434.00	Met
1st Subsequent Year (2023-24)	(1,543,997.00)	(1,652,847.00)	7.1%	109,450.00	Not Met
2nd Subsequent Year (2024-25)	(1,600,852.00)	(1,765,664.00)	11.5%	164,812.00	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)	139,351.00	0.00	-100.0%	(139,351.00)	Not Met
1st Subsequent Year (2023-24)	139,351.00	0.00	-100.0%	(139,351.00)	Not Met
2nd Subsequent Year (2024-25)	201,347.00	0.00	-100.0%	(201,347.00)	Not 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.

SSB. 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)

Contributions-In 23,24 and 24,25-minor accounting adjustments due to step and column increases in salaries and benefits.

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers—all three years—due to an increase in meal service and reimbursement café revenues have been updated and at this time there is no encroachment scheduled for all three years.

1d. NO - There has been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project information:
(required if YES)

56. Long-term Commitments

Identify all existing and new multiyear commitments 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 in funding sources used to pay long-term commitments will be replaced.

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 56A), 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	9	51-85xx/86xx	51-74xx	2,125,000
Supp Early Retirement Program				0
State School Building Loans				
Compensated Absences		General Fund	Various	312,148
Other Long-term Commitments (do not include OPEB):				0
TOTAL:				2,437,148

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	292,281	290,458	288,461	286,357
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
	0	0	0	0
Total Annual Payments:	292,281	290,458	288,461	286,357

Has total annual payment increased over prior year (2021-22)?

No

No

No