

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- ☒ POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- ☐ QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- ☐ NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Patti Pomplin Telephone: 707-321-5849
Title: CBO E-mail: _____

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	241,185.00	244,517.00	48,965.15	286,622.00	42,105.00	17.2%
2) Federal Revenue		8100-8299	101,697.00	119,607.00	(1,807.00)	119,607.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,148.00	82,443.00	19,223.46	82,498.00	55.00	0.1%
4) Other Local Revenue		8600-8799	101,087.00	101,783.00	74,710.36	104,283.00	2,500.00	2.5%
5) TOTAL, REVENUES			463,117.00	548,350.00	141,091.97	593,010.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	96,521.00	103,323.00	1,636.38	38,744.00	64,579.00	62.5%
2) Classified Salaries		2000-2999	49,483.00	54,407.00	13,571.25	71,913.00	(17,506.00)	-32.2%
3) Employee Benefits		3000-3999	42,195.00	44,027.00	3,720.14	50,591.00	(6,564.00)	-14.9%
4) Books and Supplies		4000-4999	18,857.00	26,669.00	5,559.85	30,176.00	(3,507.00)	-13.2%
5) Services and Other Operating Expenditures		5000-5999	233,962.00	339,656.00	78,877.46	355,823.00	(16,167.00)	-4.8%
6) Capital Outlay		6000-6999	0.00	2,845.00	2,845.27	2,845.00	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			441,018.00	570,927.00	106,210.35	550,092.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,099.00	(22,577.00)	34,881.62	42,918.00		
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)			22,099.00	(22,577.00)	34,881.62	42,918.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	508,577.00	594,667.00		594,667.00	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)			508,577.00	594,667.00		594,667.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			508,577.00	594,667.00		594,667.00		
2) Ending Balance, June 30 (E + F1e)			530,676.00	572,090.00		637,585.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	32,525.00		32,525.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	71,000.00	71,000.00		75,000.00		
Unassigned/Unappropriated Amount		9790	459,676.00	468,565.00		530,060.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	118,979.00	118,979.00	43,552.00	143,466.00	24,487.00	20.6%
Education Protection Account State Aid - Current Year		8012	4,446.00	4,446.00	5,051.00	20,811.00	16,365.00	368.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	300.00	300.00	0.00	594.00	294.00	98.0%
Timber Yield Tax		8022	200.00	200.00	0.00	600.00	400.00	200.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	110,760.00	114,092.00	22.45	113,076.00	(1,016.00)	-0.9%
Unsecured Roll Taxes		8042	3,500.00	3,500.00	0.00	3,720.00	220.00	6.3%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,000.00	1,000.00	339.70	2,000.00	1,000.00	100.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,000.00	2,000.00	0.00	2,355.00	355.00	17.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			241,185.00	244,517.00	48,965.15	286,622.00	42,105.00	17.2%
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			241,185.00	244,517.00	48,965.15	286,622.00	42,105.00	17.2%

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

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4) Books and Supplies		4000-4999	18,857.00	26,669.00	5,559.85	30,176.00	(3,507.00)	-13.2%
5) Services and Other Operating Expenditures		5000-5999	233,962.00	339,656.00	78,877.46	355,823.00	(16,167.00)	-4.8%
6) Capital Outlay		6000-6999	0.00	2,845.00	2,845.27	2,845.00	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			441,018.00	570,927.00	106,210.35	550,092.00		
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D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
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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)			22,099.00	(22,577.00)	34,881.62	42,918.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	508,577.00	594,667.00		594,667.00	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)			508,577.00	594,667.00		594,667.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			508,577.00	594,667.00		594,667.00		
2) Ending Balance, June 30 (E + F1e)			530,676.00	572,090.00		637,585.00		
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2022-23 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	32,525.00		32,525.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	71,000.00	71,000.00		75,000.00		
Unassigned/Unappropriated Amount		9790	459,676.00	468,565.00		530,060.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	118,979.00	118,979.00	43,552.00	143,466.00	24,487.00	20.6%
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State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	300.00	300.00	0.00	594.00	294.00	98.0%
Timber Yield Tax		8022	200.00	200.00	0.00	600.00	400.00	200.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	110,760.00	114,092.00	22.45	113,076.00	(1,016.00)	-0.9%
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Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,000.00	1,000.00	339.70	2,000.00	1,000.00	100.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,000.00	2,000.00	0.00	2,355.00	355.00	17.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			241,185.00	244,517.00	48,965.15	286,622.00	42,105.00	17.2%
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			241,185.00	244,517.00	48,965.15	286,622.00	42,105.00	17.2%

2022-23 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,697.00	44,607.00	(3,681.00)	44,607.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,289.00	80,584.00	18,713.39	80,639.00	55.00	0.1%
4) Other Local Revenue		8600-8799	95,087.00	93,783.00	71,135.00	93,783.00	0.00	0.0%
5) TOTAL, REVENUES			139,073.00	218,974.00	86,167.39	219,029.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	46,629.00	53,431.00	1,636.38	33,624.00	19,807.00	37.1%
2) Classified Salaries		2000-2999	18,983.00	18,907.00	4,125.00	35,648.00	(16,741.00)	-88.5%
3) Employee Benefits		3000-3999	13,025.00	14,376.00	436.70	25,906.00	(11,530.00)	-80.2%
4) Books and Supplies		4000-4999	1,409.00	7,221.00	1,700.00	7,276.00	(55.00)	-0.8%
5) Services and Other Operating Expenditures		5000-5999	59,027.00	134,721.00	5,891.80	126,257.00	8,464.00	6.3%
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			139,073.00	228,656.00	13,789.88	228,711.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(9,682.00)	72,377.51	(9,682.00)		
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	(9,682.00)	72,377.51	(9,682.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	42,207.00		42,207.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	42,207.00		42,207.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	42,207.00		42,207.00		
2) Ending Balance, June 30 (E + F1e)			0.00	32,525.00		32,525.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	32,525.00		32,525.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2.33	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2.33	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2.33	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	2.33	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	948.00	954.00		954.00	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)			948.00	954.00		954.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			948.00	954.00		954.00		
2) Ending Balance, June 30 (E + F1e)			948.00	954.00		954.00		
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		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	948.00	948.00		948.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	6.00		6.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2.33	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2.33	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	2.33	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	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)	10.00	10.19	7.69	7.69	(2.50)	-25.0%
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)	10.00	10.19	7.69	7.69	(2.50)	-25.0%
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)	10.00	10.19	7.69	7.69	(2.50)	-25.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(16,888.00)	11,815.00	(1,455.71)	6,528.71	0.00	0.00	0.00	0.00	(5,000.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(109,374.77)	56,701.51	(215.21)	48,396.01	(2,179.82)	(175.39)		(20,000.00)	(25,000.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	(4,477.62)			4,477.62					
Deferred Inflows of Resources	9690									
SUBTOTAL		(113,852.39)	56,701.51	(215.21)	52,873.63	(2,179.82)	(175.39)	0.00	(20,000.00)	(25,000.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		95,964.39	(44,886.51)	(1,240.50)	(46,344.92)	2,179.82	175.39	0.00	20,000.00	20,000.00
E. NET INCREASE/DECREASE (B - C + D)			(66,482.82)	(6,089.08)	23,225.39	(6,063.98)	(10,921.57)	84,222.40	(8,711.00)	(8,711.00)
F. ENDING CASH (A + E)			625,147.27	619,058.19	642,283.58	636,219.60	625,298.03	709,520.43	700,809.43	692,098.43
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	November	692,098.43	684,387.43	727,837.43	735,765.53				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	13,999.00	13,999.00	13,999.00		17,681.00		164,277.00	164,277.00
Property Taxes	8020-8079	0.00	50,161.00	0.00		8,071.94		122,345.00	122,345.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	35,000.00	0.00	36,414.00		119,607.00	119,607.00
Other State Revenue	8300-8599	10,000.00	5,000.00	8,000.00	5,000.00	1,812.54		82,498.00	82,498.00
Other Local Revenue	8600-8799	2,500.00	2,500.00	2,500.00	0.00	3,620.06		104,283.00	104,283.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		26,499.00	71,660.00	59,499.00	5,000.00	67,599.54	0.00	593,010.00	593,010.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,114.00	6,114.00	6,114.00	6,117.62	0.00		38,744.00	38,744.00
Classified Salaries	2000-2999	7,000.00	7,000.00	7,000.00	3,900.00	2,430.50		71,913.00	71,913.00
Employee Benefits	3000-3999	6,000.00	6,000.00	6,000.00	6,000.00	6,031.03		50,591.00	50,591.00
Books and Supplies	4000-4999	2,000.00	2,000.00	2,000.00	1,000.00	718.71		30,176.00	30,176.00
Services	5000-5999	32,096.00	32,096.00	32,096.00	32,097.01	20,000.00		355,823.00	355,823.00
Capital Outlay	6000-6599						(.27)	2,845.00	2,845.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		53,210.00	53,210.00	53,210.00	49,114.63	29,180.24	(.27)	550,092.00	550,092.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(6,000.00)		(5,888.00)				0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(6,000.00)	0.00	(5,888.00)	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>	9500-9599	(25,000.00)	(25,000.00)	(7,527.10)				0.00	
Accounts Payable	9610							0.00	
Due To Other Funds	9640							0.00	
Current Loans	9650				(4,477.62)			0.00	
Unearned Revenues	9690							0.00	
Deferred Inflows of Resources								0.00	
SUBTOTAL		(25,000.00)	(25,000.00)	(7,527.10)	(4,477.62)	0.00	0.00	0.00	
<u>Nonoperating</u>	9910							0.00	
Suspense Clearing								0.00	
TOTAL BALANCE SHEET ITEMS		19,000.00	25,000.00	1,639.10	4,477.62	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(7,711.00)	43,450.00	7,928.10	(39,637.01)	38,419.30	.27	42,918.00	42,918.00
F. ENDING CASH (A + E)		684,387.43	727,837.43	735,765.53	696,128.52				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								734,548.09	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	286,622.00	1.82%	291,848.00	2.17%	298,183.00
2. Federal Revenues	8100-8299	119,607.00	(11.21%)	106,200.00	0.00%	106,200.00
3. Other State Revenues	8300-8599	82,498.00	(29.94%)	57,800.00	.87%	58,300.00
4. Other Local Revenues	8600-8799	104,283.00	(4.58%)	99,504.00	3.51%	103,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		593,010.00	(6.35%)	555,352.00	1.86%	565,683.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,744.00		76,845.00
b. Step & Column Adjustment				0.00		850.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				38,101.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,744.00	98.34%	76,845.00	1.11%	77,695.00
2. Classified Salaries						
a. Base Salaries				71,913.00		72,000.00
b. Step & Column Adjustment				87.00		1,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	71,913.00	.12%	72,000.00	2.08%	73,500.00
3. Employee Benefits	3000-3999	50,591.00	52.46%	77,129.00	1.46%	78,254.00
4. Books and Supplies	4000-4999	30,176.00	(19.14%)	24,400.00	0.00%	24,400.00
5. Services and Other Operating Expenditures	5000-5999	355,823.00	(14.79%)	303,198.00	2.97%	312,211.00
6. Capital Outlay	6000-6999	2,845.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		550,092.00	.63%	553,572.00	2.26%	566,060.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		42,918.00		1,780.00		(377.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		594,667.00		637,585.00		639,365.00
2. Ending Fund Balance (Sum lines C and D1)		637,585.00		639,365.00		638,988.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	32,525.00		32,525.00		32,525.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	75,000.00		80,000.00		80,000.00
2. Unassigned/Unappropriated	9790	530,060.00		526,840.00		526,463.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		637,585.00		639,365.00		638,988.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	75,000.00		80,000.00		80,000.00
c. Unassigned/Unappropriated	9790	530,060.00		526,840.00		526,463.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		605,060.00		606,840.00		606,463.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		109.99%		109.62%		107.14%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Sonoma County Office of Education						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		7.69		8.00		8.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		550,092.00		553,572.00		566,060.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a Is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		550,092.00		553,572.00		566,060.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		27,504.60		27,678.60		28,303.00
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		75,000.00		75,000.00		75,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	286,622.00	1.82%	291,848.00	2.17%	298,183.00
2. Federal Revenues	8100-8299	119,607.00	(11.21%)	106,200.00	0.00%	106,200.00
3. Other State Revenues	8300-8599	82,498.00	(29.94%)	57,800.00	.87%	58,300.00
4. Other Local Revenues	8600-8799	104,283.00	(4.58%)	99,504.00	3.51%	103,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		593,010.00	(6.35%)	555,352.00	1.86%	565,683.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,744.00		76,845.00
b. Step & Column Adjustment				0.00		850.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				38,101.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,744.00	98.34%	76,845.00	1.11%	77,695.00
2. Classified Salaries						
a. Base Salaries				71,913.00		72,000.00
b. Step & Column Adjustment				87.00		1,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	71,913.00	.12%	72,000.00	2.08%	73,500.00
3. Employee Benefits	3000-3999	50,591.00	52.46%	77,129.00	1.46%	78,254.00
4. Books and Supplies	4000-4999	30,176.00	(19.14%)	24,400.00	0.00%	24,400.00
5. Services and Other Operating Expenditures	5000-5999	355,823.00	(14.79%)	303,198.00	2.97%	312,211.00
6. Capital Outlay	6000-6999	2,845.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		550,092.00	.63%	553,572.00	2.26%	566,060.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		42,918.00		1,780.00		(377.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		594,667.00		637,585.00		639,365.00
2. Ending Fund Balance (Sum lines C and D1)		637,585.00		639,365.00		638,988.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	32,525.00		32,525.00		32,525.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)		
1. Reserve for Economic Uncertainties	9789	75,000.00		80,000.00		80,000.00		
2. Unassigned/Unappropriated	9790	530,060.00		526,840.00		526,463.00		
f. Total Components of Ending Fund Balance								
(Line D3f must agree with line D2)		637,585.00		639,365.00		638,988.00		
E. AVAILABLE RESERVES (Unrestricted except as noted)								
1. General Fund								
a. Stabilization Arrangements	9750	0.00					0.00	0.00
b. Reserve for Economic Uncertainties	9789	75,000.00					80,000.00	80,000.00
c. Unassigned/Unappropriated	9790	530,060.00					526,840.00	526,463.00
d. Negative Restricted Ending Balances								
(Negative resources 2000-9999)	979Z						0.00	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)								
a. Stabilization Arrangements	9750	0.00					0.00	0.00
b. Reserve for Economic Uncertainties	9789	0.00					0.00	0.00
c. Unassigned/Unappropriated	9790	0.00					0.00	0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		605,060.00					606,840.00	606,463.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		109.99%					109.62%	107.14%
F. RECOMMENDED RESERVES								
1. Special Education Pass-through Exclusions								
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):								
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No							
b. If you are the SELPA AU and are excluding special education pass-through funds:								
1. Enter the name(s) of the SELPA(s):								
Sonoma County Office of Education								
2. Special education pass-through funds								
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00		
2. District ADA								
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		7.69		8.00		8.00		
3. Calculating the Reserves								
a. Expenditures and Other Financing Uses (Line B11)		550,092.00		553,572.00		566,060.00		
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00		
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		550,092.00		553,572.00		566,060.00		
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%		
e. Reserve Standard - By Percent (Line F3c times F3d)		27,504.60		27,678.60		28,303.00		
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00		
g. Reserve Standard (Greater of Line F3e or F3f)		75,000.00		75,000.00		75,000.00		
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES		

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	44,607.00	(30.06%)	31,200.00	0.00%	31,200.00
3. Other State Revenues	8300-8599	80,639.00	(28.32%)	57,800.00	.87%	58,300.00
4. Other Local Revenues	8600-8799	93,783.00	(.83%)	93,000.00	0.00%	93,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		219,029.00	(16.91%)	182,000.00	.27%	182,500.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,624.00		33,624.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,624.00	0.00%	33,624.00	0.00%	33,624.00
2. Classified Salaries						
a. Base Salaries				35,648.00		35,648.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,648.00	0.00%	35,648.00	0.00%	35,648.00
3. Employee Benefits	3000-3999	25,906.00	0.00%	25,906.00	0.00%	25,906.00
4. Books and Supplies	4000-4999	7,276.00	(31.28%)	5,000.00	0.00%	5,000.00
5. Services and Other Operating Expenditures	5000-5999	126,257.00	(35.19%)	81,822.00	.61%	82,322.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		228,711.00	(20.42%)	182,000.00	.27%	182,500.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(9,682.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		42,207.00		32,525.00		32,525.00
2. Ending Fund Balance (Sum lines C and D1)		32,525.00		32,525.00		32,525.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	32,525.00		32,525.00		32,525.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		32,525.00		32,525.00		32,525.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	10.00	7.69		
	Charter School	0.00	0.00		
	Total ADA	10.00	7.69	(23.1%)	Not Met
1st Subsequent Year (2023-24)	District Regular	8.00	7.00		
	Charter School				
	Total ADA	8.00	7.00	(12.5%)	Not Met
2nd Subsequent Year (2024-25)	District Regular	8.00	8.00		
	Charter School				
	Total ADA	8.00	8.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Three students moved to Charter School, once the teacher is hired in January 2023, the school is hoping they will come back.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	11.00	8.00		
Charter School	0.00			
Total Enrollment	11.00	8.00	(27.3%)	Not Met
1st Subsequent Year (2023-24)				
District Regular		10.00		
Charter School				
Total Enrollment	0.00	10.00	0.0%	Not Met
2nd Subsequent Year (2024-25)				
District Regular		10.00		
Charter School				
Total Enrollment	0.00	10.00	0.0%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Three students moved to the charter school due to lack of teacher at Kashia. New teacher being hired in January 2023 and we're hoping this brings those students back.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)			
District Regular	10	12	
Charter School			
Total ADA/Enrollment	10	12	83.3%
Second Prior Year (2020-21)			
District Regular	10	16	
Charter School			
Total ADA/Enrollment	10	16	62.5%
First Prior Year (2021-22)			
District Regular	9	11	
Charter School			
Total ADA/Enrollment	9	11	81.8%
Historical Average Ratio:			75.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			76.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2022-23)				
District Regular	8	8		
Charter School	0			
Total ADA/Enrollment	8	8	100.0%	Not Met
1st Subsequent Year (2023-24)				
District Regular	10	10		
Charter School				
Total ADA/Enrollment	10	10	100.0%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	10	10		
Charter School				
Total ADA/Enrollment	10	10	100.0%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

One family moving in or out changes enrollment and ADA, three students moved to charter due to lack of teacher at Kashia.

4. **CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	241,185.00	286,622.00	18.8%	Not Met
1st Subsequent Year (2023-24)	232,677.00	291,848.00	25.4%	Not Met
2nd Subsequent Year (2024-25)	241,615.00	298,183.00	23.4%	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 budget adoption 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)

Major change to LCFF for Necessary Small Schools.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	18,768.05	187,440.67	10.0%
Second Prior Year (2020-21)	86,868.32	248,425.06	35.0%
First Prior Year (2021-22)	42,349.62	225,350.19	18.8%
	Historical Average Ratio:		21.3%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	16.3% to 26.3%	16.3% to 26.3%	16.3% to 26.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	66,070.00	321,381.00	20.6%	Met
1st Subsequent Year (2023-24)	130,796.00	371,572.00	35.2%	Not Met
2nd Subsequent Year (2024-25)	134,271.00	383,560.00	35.0%	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)

Kashia has had difficulty hiring staff. For most of 2021-22 and the beginning of 2022-23 the only employee was the Superintendent/Principal/Teacher who was a contracted service through our COE.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

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

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted, If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

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

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

Current Year (2022-23)	101,697.00	119,607.00	17.6%	Yes
1st Subsequent Year (2023-24)	101,697.00	106,200.00	4.4%	No
2nd Subsequent Year (2024-25)	101,697.00	106,200.00	4.4%	No

Explanation:
(required if Yes)

Reduction to one-time funds due to COVID and learning loss.

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

Current Year (2022-23)	19,148.00	82,498.00	330.8%	Yes
1st Subsequent Year (2023-24)	19,600.00	59,800.00	205.1%	Yes
2nd Subsequent Year (2024-25)	19,900.00	60,300.00	203.0%	Yes

Explanation:
(required if Yes)

Additional revenue due to learning loss as well as preparation for pre-school.

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

Current Year (2022-23)	101,087.00	104,283.00	3.2%	No
1st Subsequent Year (2023-24)	101,087.00	101,504.00	.4%	No
2nd Subsequent Year (2024-25)	101,087.00	101,000.00	-.1%	No

Explanation:
(required if Yes)

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

Current Year (2022-23)	18,857.00	30,176.00	60.0%	Yes
1st Subsequent Year (2023-24)	22,200.00	24,400.00	9.9%	Yes
2nd Subsequent Year (2024-25)	22,200.00	24,400.00	9.9%	Yes

Explanation:
(required if Yes)

Change to include expenses for one-time revenues.

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

Current Year (2022-23)	233,962.00	355,823.00	52.1%	Yes
1st Subsequent Year (2023-24)	233,133.00	303,198.00	30.1%	Yes
2nd Subsequent Year (2024-25)	236,776.00	312,211.00	31.9%	Yes

Explanation:
(required if Yes)

Changes include offset for one-time revenues as well as major fire abatement and school site upgrades.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	221,932.00	306,388.00	38.1%	Not Met
1st Subsequent Year (2023-24)	222,384.00	267,504.00	20.3%	Not Met
2nd Subsequent Year (2024-25)	222,684.00	267,500.00	20.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	252,819.00	385,999.00	52.7%	Not Met
1st Subsequent Year (2023-24)	255,333.00	327,598.00	28.3%	Not Met
2nd Subsequent Year (2024-25)	258,976.00	336,611.00	30.0%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

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

Explanation:

Federal Revenue

(linked from 6A

if NOT met)

Reduction to one-time funds due to COVID and learning loss.

Explanation:

Other State Revenue

(linked from 6A

if NOT met)

Additional revenue due to learning loss as well as preparation for pre-school.

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

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

Explanation:

Books and Supplies

(linked from 6A

if NOT met)

Change to include expenses for one-time revenues.

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

Changes include offset for one-time revenues as well as major fire abatement and school site upgrades.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statutes exclude the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

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

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	13,050.54	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	110.0%	110.3%	107.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	36.7%	36.8%	35.9%

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	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)	(If Net Change in Unrestricted Fund	
	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	
Current Year (2022-23)	52,600.00	321,381.00	N/A	Met
1st Subsequent Year (2023-24)	5,780.00	371,572.00	N/A	Met
2nd Subsequent Year (2024-25)	(377.00)	383,560.00	.1%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	637,585.00	Met
1st Subsequent Year (2023-24)	643,365.00	Met
2nd Subsequent Year (2024-25)	642,988.00	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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2022-23)	696,128.52	Met

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

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

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

Explanation:
(required if NOT met)

--

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or \$75,000 (greater of)	0 to 300
4% or \$75,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	7.69	8.00	8.00
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): Sonoma County Office of Education

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
0.00	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)	550,092.00	553,572.00	566,060.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	550,092.00	553,572.00	566,060.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	27,504.60	27,678.60	28,303.00

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

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

10C. Calculating the District's Available Reserve Amount

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

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)	75,000.00	80,000.00	80,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	530,060.00	530,840.00	530,463.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	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)	605,060.00	610,840.00	610,463.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	109.99%	110.35%	107.84%
District's Reserve Standard (Section 10B, Line 7):	75,000.00	75,000.00	75,000.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

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

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000
to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (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

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)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

CalSTRS				49,826
CalPERS				637
TOTAL:				50,463

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CalSTRS	97,658	1,527	10,283	(3,536)
CalPERS	948	(10,217)	(10,862)	(10,091)

Total Annual Payments:	98,606	(8,690)	(579)	(13,627)
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

No

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

n/a

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

n/a

2 OPEB Liabilities

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

Budget Adoption

(Form 01CS, Item S7A)

First Interim

	0.00
0.00	0.00

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

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

3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

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

0.00	0.00

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

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

4. Comments:

--



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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

Budget Adoption
(Form 01CS, Item S7B) First Interim

3 Self-Insurance Contributions

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

Budget Adoption
(Form 01CS, Item S7B) First Interim

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

4 Comments:

--

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	0.0	0.0	1.0	1.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

--

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

Certificated (Non-management) Step and Column Adjustments

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

Certificated (Non-management) - Other

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

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	0.0	1.0	1.0	1.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

N/A

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	0.0	0.0	0.0	0.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

Negotiations Not Settled

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

--	--	--

4. Amount included for any tentative salary schedule increases

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

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

No

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

No

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

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

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

Yes

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

Comments:
(optional)

New contracted superintendent/principal/teacher from our COE.

End of School District First Interim Criteria and Standards Review

First Interim
Projected Totals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

SONOMA COUNTY OFFICE OF EDUCATION



AB 2756 REPORTING REQUIREMENTS

District: Kashia School District

Please check one:

☒

The district *does not* have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

☐

The district is submitting the following reports that show signs of financial distress:

- 1) Report Title: _____
Prepared by: _____
Date: _____ Copy attached ☐
- 2) Report Title: _____
Prepared by: _____
Date: _____ Copy attached ☐
- 3) Report Title: _____
Prepared by: _____
Date: _____ Copy attached ☐

Signature: *Patty Pongl*

Chief Business Official

Date: 12/8/2022

*Please submit this form and any accompanying reports to:
Sarah Lampenfeld, Director, External Fiscal Services
Sonoma County Office of Education*

BALANCING SPREADSHEET - General Fund

(complete and submit to SCOE with report)

1st Interim Report

Purpose: verify that the Escape budget and the Multi-year Projection agree to the LCFF Calculator results

Kashia
select District name from drop-down

select district name from drop-down

			2021-22	Budget Year 2022-23	MYP Year 1 2023-24	MYP Year 2 2024-25	
LCFF Calculator (COMPLETE THIS FIRST)							
<i>from calculator</i>							
		State Aid	82,777	143,466	141,257	141,775	0
		EPA	11,908	20,811	26,530	30,026	0
		Property Taxes	122,708	122,345	124,061	126,382	0
		In-Lieu of Property Tax	0	0	0	0	0
		<i>subtotal</i>	217,393	286,622	291,848	298,183	0
<i>additional items (not in calculator)</i>							
		property tax transfer-spec ed 8097	4,893	0	0	0	0
		basic aid supplemental	0	0	0	0	0
		basic aid choice	0	0	0	0	0
		prior year , object 8019	0	0	0	0	0
		Fund 01, object 8091, LCFF Transfer	0	0	0	0	0
		other	0	0	0	0	0
		prior year amount charter overpaid	0	0			
<i>General Fund total</i>			\$222,286 ◆	\$286,622 ●	\$291,848 □	\$298,183 ▼	\$0 △
Escape							
	resource	object					
general fund	0000	8011 State Aid + choice + supplemental	82,835	143,466			
general fund	1400	8012 EPA	8,292	20,811			
general fund	0000/1400	8019 Prior year	0	0			
general fund	0000	802x-804x Property Taxes	126,266	122,345			
general fund	0000	8091 LCFF transfer	0	0			
general fund	0000	8096 In-Lieu of Property Tax	0	0			
		<i>subtotal</i>	217,393	286,622			
general fund	6500	8097 property tax transfer-special educ	4,893	0			
<i>General Fund total</i>			\$222,286 ◆	\$286,622 ●			
Multi-year Projection							
MYP- general fund	LCFF Sources (8010-8099)		222,286	286,622	291,848	298,183	0
<i>General Fund total</i>			\$222,286 ◆	\$286,622 ●	\$291,848 □	\$298,183 ▼	\$0 △

balanced

balanced

balanced

balanced

--

Criteria & Standard #4A Calculating the District's Projected Change in LCFF Revenue

LCFF Revenue (Fund 01, objects 8011, 8012, 8020-8089) Interim Projected Year Totals column

Can be calculated from data provided above.

Total LCFF less object 8096, object 8097 and Fund 01-object 8091

2022-23	2023-24	2024-25
data is extracted	291,848	298,183

Kashia Elementary (70888) - 1st Interim										12/15/2022		2023-24	2024-25	2025-26	2026-27		
										2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING																	
General Assumptions																	
COLA & Augmentation																	
Base Grant Proration Factor										3.26%	0.00%	5.07%	13.26%	5.38%	4.02%	3.72%	3.47%
Add-on, ERT & MSA Proration Factor										-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement																	
Base Grant										\$166,381	\$166,381	\$174,807	\$243,055	\$255,921	\$266,023	\$275,919	\$285,493
Grade Span Adjustment										-	-	-	-	-	-	-	-
Supplemental Grant										16,945	16,945	17,325	17,778	15,696	14,497	14,035	14,522
Concentration Grant										19,064	19,064	24,479	25,007	19,449	16,881	14,255	14,748
Add-ons: Targeted Instructional Improvement Block Grant										782	782	782	782	782	782	782	782
Add-ons: Home-to-School Transportation										-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program										-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten										-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid										\$203,172	\$203,172	\$217,393	\$286,622	\$291,848	\$298,183	\$304,991	\$315,545
Miscellaneous Adjustments										-	-	-	-	-	-	-	-
Economic Recovery Target										-	-	-	-	-	-	-	-
Additional State Aid										-	-	-	-	-	-	-	-
Total LCFF Entitlement										203,172	203,172	217,393	286,622	291,848	298,183	304,991	315,545
LCFF Entitlement Per ADA										\$	19,938 \$	21,334 \$	30,655 \$	33,857 \$	37,273 \$	38,124 \$	39,443 \$
Components of LCFF By Object Code																	
State Aid (Object Code 8011)										\$	87,101 \$	82,777 \$	143,466 \$	141,257 \$	141,775 \$	142,765 \$	147,689 \$
EPA (for LCFF Calculation purposes)										\$	3,564 \$	11,908 \$	20,811 \$	26,530 \$	30,026 \$	33,476 \$	37,819 \$
Local Revenue Sources:																	
Property Taxes (Object 8021 to 8089)										\$	112,507 \$	122,708 \$	122,345 \$	124,061 \$	126,382 \$	128,750 \$	130,037 \$
In-Lieu of Property Taxes (Object Code 8096)										\$	112,507 \$	122,708 \$	122,345 \$	124,061 \$	126,382 \$	128,750 \$	130,037 \$
Property Taxes net of In-Lieu																	
TOTAL FUNDING										203,172	203,172	217,393	286,622	291,848	298,183	304,991	315,545
Basic Aid Status										Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes										\$	\$	\$	\$	\$	\$	\$	\$
EPA In Excess to LCFF Funding										\$	\$	\$	\$	\$	\$	\$	\$
Total LCFF Entitlement										203,172	203,172	217,393	286,622	291,848	298,183	304,991	315,545
SUMMARY OF EPA																	
% of Adjusted Revenue Limit - Annual										16.13801139%	82.74488538%	73.31789035%	42.11134218%	42.11000000%	42.11000000%	42.11000000%	42.11000000%
EPA (for LCFF Calculation purposes)										16.08698870%	70.06785065%	73.31789035%	42.11134218%	42.11000000%	42.11000000%	42.11000000%	42.11000000%
EPA, Current Year (Object Code 8012)										\$	3,564 \$	11,908 \$	20,811 \$	26,530 \$	30,026 \$	33,476 \$	37,819 \$
(P-2 plus Current Year Accrual)										\$	3,564 \$	11,908 \$	20,811 \$	26,530 \$	30,026 \$	33,476 \$	37,819 \$
EPA, Prior Year Adjustment (Object Code 8019)										\$	(6,024.00) \$	(3,557.00) \$	59.00 \$	- \$	- \$	- \$	- \$
(P-A less Prior Year Accrual)																	
Accrual (from Data Entry tab)																	

Kashia Elementary (70888) - 1st Interim																
12/15/2022																
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27							
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES																
Base Grant (Excludes add-ons for TILG and Transportation)	\$	166,381	\$	166,381	\$	174,807	\$	243,055	\$	255,921	\$	266,023	\$	275,919	\$	285,493
Supplemental and Concentration Grant funding in the LCAP year	\$	36,009	\$	36,009	\$	41,804	\$	42,785	\$	35,145	\$	31,378	\$	28,290	\$	29,270
Percentage to Increase or Improve Services		21.64%		21.64%		23.91%		17.60%		13.73%		11.80%		10.25%		10.25%
SUMMARY OF STUDENT POPULATION																
Unduplicated Pupil Population		12		16		9		8		10		10		10		10
Enrollment		-		-		-		-		-		-		-		-
COE Enrollment																
Total Enrollment		12		16		9		8		10		10		10		10
Unduplicated Pupil Count		12		16		8		8		8		8		8		8
COE Unduplicated Pupil Count		-		-		-		-		-		-		-		-
Total Unduplicated Pupil Count		12		16		8		8		8		8		8		8
Rolling %, Supplemental Grant		100.0000%		100.0000%		97.3000%		96.9700%		88.8900%		85.7100%		80.0000%		80.0000%
Rolling %, Concentration Grant		100.0000%		100.0000%		97.3000%		96.9700%		88.8900%		85.7100%		80.0000%		80.0000%

Kashia Elementary (70888) - 1st Interim				12/15/2022						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
SUMMARY OF LCFF ADA										
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)										
Grades TK-3				-	-	-	(1.00)	-		
Grades 4-6				-	-	-	-	-		
Grades 7-8				-	-	-	-	-		
Grades 9-12				-	-	-	-	-		
LCFF Subtotal	-	-	-	10.19	10.19	7.69	8.00	(1.00)		
NSS	-	-	-	10.19	10.19	7.69	7.00	8.00		
Combined Subtotal	-	-	-	10.19	10.19	7.69	7.00	-		
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)										
Grades TK-3						(1.00)	-	-		
Grades 4-6						-	-	-		
Grades 7-8						-	-	-		
Grades 9-12						-	-	-		
LCFF Subtotal	-	-	-	-	-	(1.00)	-	-		
NSS	-	-	-	10.19	7.69	8.00	8.00	8.00		
Combined Subtotal	-	-	-	10.19	7.69	7.00	8.00	8.00		
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)										
Grades TK-3	-	-	-	-	(1.00)	-	-	-		
Grades 4-6	-	-	-	-	-	-	-	-		
Grades 7-8	-	-	-	-	-	-	-	-		
Grades 9-12	-	-	-	-	-	-	-	-		
LCFF Subtotal	-	-	-	-	(1.00)	-	-	-		
NSS	9.59	10.19	10.19	7.69	8.00	8.00	8.00	8.00		
Combined Subtotal	9.59	10.19	10.19	7.69	7.00	8.00	8.00	8.00		
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)										
Grades TK-3			-	-	(0.33)	(0.33)	(0.33)	-		
Grades 4-6			-	-	-	-	-	-		
Grades 7-8			-	-	-	-	-	-		
Grades 9-12			-	-	-	-	-	-		
LCFF Subtotal			-	-	(0.33)	(0.33)	(0.33)	-		
NSS			9.36	8.63	8.30	7.90	8.00	5.33		
Combined Subtotal			9.36	8.30	8.30	7.57	7.67	(5.33)		
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average										
Current Year ADA										
Grades TK-3	-	-	-	-	-	-	-	-		
Grades 4-6	-	-	-	(1.00)	-	-	-	-		
Grades 7-8	-	-	-	-	-	-	-	-		
Grades 9-12	-	-	-	-	-	-	-	-		
LCFF Subtotal	-	-	-	-	-	-	-	-		
NSS	10.19	10.19	7.69	8.00	8.00	8.00	-	-		
Combined Subtotal	10.19	10.19	7.69	7.00	8.00	8.00	-	-		
Change in LCFF ADA (excludes NSS ADA)										
	No Change	No Change	No Change	Decline	Increase	No Change	No Change	No Change		
				(1.00)	1.00	-	-	-		

Kashia Elementary (70888) - 1st Interim									
12/15/2022									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and apportioned as a one-time categorical funding.									
Yield Calculation									
Total ADA	10.19		7.69						
Total Enrollment	12.00		9.00						
Attendance Yield	84.9167%		85.4444%						
Quotient			0.9938						
2021-22 Proxy ADA									
Grades TK-3									
Grades 4-6									
Grades 7-8									
Grades 9-12									
Subtotal									
NSS									
Combined Subtotal									
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)									
Grades TK-3									
Grades 4-6									
Grades 7-8									
Grades 9-12									
Subtotal									
Funded NSS ADA									
Grades TK-3	7.12	7.12	7.12	5.51	4.14	3.00	3.00	3.00	3.00
Grades 4-6	2.28	2.28	2.28	3.17	3.74	4.00	4.00	4.00	4.00
Grades 7-8	0.79	0.79	0.79	0.67	0.74	1.00	1.00	1.00	1.00
Grades 9-12									
Subtotal	10.19	10.19	10.19	9.35	8.62	8.00	8.00	8.00	
NPS, CDS, & COE Operated									
Grades TK-3									
Grades 4-6									
Grades 7-8									
Grades 9-12									
Subtotal									
ACTUAL ADA (Current Year Only)									
Grades TK-3	7.12	7.12	2.30	2.00	3.00	3.00	3.00	3.00	3.00
Grades 4-6	2.28	2.28	4.95	4.00	4.00	4.00	4.00	4.00	4.00
Grades 7-8	0.79	0.79	0.44	1.00	1.00	1.00	1.00	1.00	1.00
Grades 9-12									
Total Actual ADA	10.19	10.19	7.69	7.00	8.00	8.00	8.00	8.00	8.00
TOTAL FUNDED ADA									
Grades TK-3	7.12	7.12	7.12	5.51	4.14	3.00	3.00	3.00	3.00
Grades 4-6	2.28	2.28	2.28	3.17	3.74	4.00	4.00	4.00	4.00
Grades 7-8	0.79	0.79	0.79	0.67	0.74	1.00	1.00	1.00	1.00
Grades 9-12									
Total	10.19	10.19	10.19	9.35	8.62	8.00	8.00	8.00	8.00
Funded Difference (Funded ADA less Actual ADA)									
			2.50	2.35	0.62				
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA									

Kashia Elementary (70888) - 1st Interim																
12/15/2022																
PER-ADA FUNDING LEVELS																
Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	12,117	\$	12,117	\$	13,130	\$	14,842	\$	14,909	\$	15,208	\$	15,215	\$	15,743
Grades 4-6	\$	11,141	\$	11,141	\$	12,072	\$	13,647	\$	13,708	\$	13,983	\$	13,989	\$	14,475
Grades 7-8	\$	11,471	\$	11,471	\$	12,429	\$	14,051	\$	14,113	\$	14,397	\$	14,405	\$	14,905
Grades 9-12	\$	13,640	\$	13,640	\$	14,779	\$	16,708	\$	16,781	\$	17,117	\$	17,126	\$	17,722
Base Grants																
Grades TK-3	\$	7,702	\$	7,702	\$	8,093	\$	9,166	\$	9,659	\$	10,047	\$	10,421	\$	10,783
Grades 4-6	\$	7,818	\$	7,818	\$	8,215	\$	9,304	\$	9,805	\$	10,199	\$	10,578	\$	10,945
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	9,580	\$	10,095	\$	10,501	\$	10,892	\$	11,270
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	11,102	\$	11,699	\$	12,169	\$	12,622	\$	13,060
Grade Span Adjustment																
Grades TK-3	\$	801	\$	801	\$	842	\$	953	\$	1,005	\$	1,045	\$	1,084	\$	1,121
Grades 9-12	\$	243	\$	243	\$	255	\$	289	\$	304	\$	316	\$	328	\$	340
Prorated Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	8,503	\$	8,503	\$	8,935	\$	10,119	\$	10,664	\$	11,092	\$	11,505	\$	11,904
Grades 4-6	\$	7,818	\$	7,818	\$	8,215	\$	9,304	\$	9,805	\$	10,199	\$	10,578	\$	10,945
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	9,580	\$	10,095	\$	10,501	\$	10,892	\$	11,270
Grades 9-12	\$	9,572	\$	9,572	\$	10,057	\$	11,391	\$	12,003	\$	12,485	\$	12,950	\$	13,400
Prorated Base Grants																
Grades TK-3	\$	7,702	\$	7,702	\$	8,093	\$	9,166	\$	9,659	\$	10,047	\$	10,421	\$	10,783
Grades 4-6	\$	7,818	\$	7,818	\$	8,215	\$	9,304	\$	9,805	\$	10,199	\$	10,578	\$	10,945
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	9,580	\$	10,095	\$	10,501	\$	10,892	\$	11,270
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	11,102	\$	11,699	\$	12,169	\$	12,622	\$	13,060
Prorated Grade Span Adjustment																
Grades TK-3	\$	801	\$	801	\$	842	\$	953	\$	1,005	\$	1,045	\$	1,084	\$	1,121
Grades 9-12	\$	243	\$	243	\$	255	\$	289	\$	304	\$	316	\$	328	\$	340
Supplemental Grant																
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	\$	1,701	\$	1,701	\$	1,787	\$	2,024	\$	2,133	\$	2,218	\$	2,301	\$	2,381
Grades 4-6	\$	1,564	\$	1,564	\$	1,643	\$	1,861	\$	1,961	\$	2,040	\$	2,116	\$	2,189
Grades 7-8	\$	1,610	\$	1,610	\$	1,692	\$	1,916	\$	2,019	\$	2,100	\$	2,178	\$	2,254
Grades 9-12	\$	1,914	\$	1,914	\$	2,011	\$	2,278	\$	2,401	\$	2,497	\$	2,590	\$	2,680
Actual - 1.00 ADA, Local UPP as follows:																
Grades TK-3	\$	1,701	\$	1,701	\$	1,739	\$	1,962	\$	1,896	\$	1,901	\$	1,841	\$	1,905
Grades 4-6	\$	1,564	\$	1,564	\$	1,599	\$	1,804	\$	1,743	\$	1,748	\$	1,692	\$	1,751
Grades 7-8	\$	1,610	\$	1,610	\$	1,646	\$	1,858	\$	1,795	\$	1,800	\$	1,743	\$	1,803
Grades 9-12	\$	1,914	\$	1,914	\$	1,957	\$	2,209	\$	2,134	\$	2,140	\$	2,072	\$	2,144
Concentration Grant (>55% population)																
Maximum - 1.00 ADA, 100% UPP																
Grades TK-3	\$	4,252	\$	4,252	\$	5,808	\$	6,577	\$	6,932	\$	7,210	\$	7,478	\$	7,738
Grades 4-6	\$	3,909	\$	3,909	\$	5,340	\$	6,048	\$	6,373	\$	6,629	\$	6,876	\$	7,114
Grades 7-8	\$	4,025	\$	4,025	\$	5,498	\$	6,227	\$	6,562	\$	7,080	\$	7,326	\$	7,680
Grades 9-12	\$	4,786	\$	4,786	\$	6,537	\$	7,404	\$	7,802	\$	8,115	\$	8,418	\$	8,710
Actual - 1.00 ADA, Local UPP >55% as follows:																
Grades TK-3	\$	1,913	\$	1,913	\$	2,457	\$	2,761	\$	2,349	\$	2,214	\$	1,870	\$	1,934
Grades 4-6	\$	1,759	\$	1,759	\$	2,259	\$	2,538	\$	2,160	\$	2,036	\$	1,719	\$	1,779
Grades 7-8	\$	1,811	\$	1,811	\$	2,326	\$	2,613	\$	2,224	\$	2,096	\$	1,770	\$	1,831
Grades 9-12	\$	2,154	\$	2,154	\$	2,765	\$	3,108	\$	2,644	\$	2,492	\$	2,104	\$	2,178

Kashua

Forms to Submit with your Interim Report

The full Interim Report software package, including the cashflow and MYP, should be submitted to your SCOE Advisor by e-mail and SACS dataset submitted via SACS web applicable (see Interim Reporting manual for submission process). The following information/forms are requested:

- ✦ **LCFF Calculator – FCMAT Calculator** ~ Use the FCMAT Calculator v23.2b version or newer, if available. It can be found at www.fcmat.org. Please provide an electronic copy *and* the tabs of the calculator in hard copy of the pages that were presented to the board.
- ✦ **Balancing Spreadsheet** ~ Due to the change to the LCFF funding model, there is presently no mechanism or technical review check (TRC) in the SACS software which assesses State revenue. SCOE created a Balancing Spreadsheet that will assist in determining if your SACS LCFF revenue sources tie with your LCFF Calculator, Escape, and Multi-year projection. The document can be found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>.
- NA ✦ **Combined District and Charter School Enrollment and ADA Data** ~ For districts with conversion charter schools included in the General Fund, please consider completing a spreadsheet which combines District and conversion charter school enrollment and ADA data to provide a complete picture of the students affecting the general fund. Unduplicated count information can also be chronicled to offer a comprehensive look at the District. A sample worksheet template can be found at: <http://www.scoe.org/pub/htdocs/fiscal-forms.html> and is called LCFF Enrollment ADA.
- ✦ **Cashflow** ~ Statement (SACS form, SCOE's template, or LEA's own form), include assumptions!
- ✦ **Multi-Year Projection** ~ Worksheet with narrative/justifications/assumptions (SACS software form, SCOE's template, or LEA's own form). The MYP must report unrestricted, restricted and combined totals.
- ✦ **Narrative and budget assumptions**, as submitted to your Board. *part of school MYP*
- NA ✦ **Narrative of Special Funds**, if not included in the items above (DISTRICT only).
- ✦ **AB2756 Reporting Requirements form**, found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>.
- ✦ **Interim SACS forms:**
 - Certification Page, original signature **or** a scanned copy accepted at Interim Reporting
 - ✦ General Fund Summary - Combined Unrestricted/Restricted Report
 - ✦ General Fund Unrestricted Report
 - ✦ General Fund Restricted Report
 - ✦ Other Funds – Two-page Summary
 - ✦ Form A – ADA worksheet
 - ✦ Form CS – Criteria and Standards Summary Review – completed in full, with explanations
 - ✦ Technical Review Check (Exceptions only)

	2011 ¹⁴	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Revenue Limit = LCFF	8011	\$ 84,762	\$ 82,777	\$ 143,466	\$ 139,883	\$ 141,775	\$ 142,765
EPA	8012	\$ 2,038	\$ 11,908	\$ 20,811	\$ 26,408	\$ 30,026	\$ 33,476
Taxes	8041	\$ 108,588	\$ 114,093	\$ 113,786	\$ 116,012	\$ 115,383	\$ 120,751
Misc	80xx	\$ 7,784	\$ 8,615	\$ 8,559	\$ 8,049	\$ 7,999	\$ 7,999
TOTAL REVENUE LIMIT		\$ 203,172	\$ 222,286	\$ 286,622	\$ 291,848	\$ 291,848	\$ 304,991
M&O Impact Grant	8110	\$ 96,848	\$ 127,229	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Misc-spec ed - CARES	8181	\$ 24,928	\$ 6,466	\$ 17,574	\$ 7,000	\$ 7,000	\$ 7,000
Title II	8290	\$ 630	\$ 553	\$ 200	\$ 200	\$ 200	\$ 200
Indian Ed	8290	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
REAP	8290	\$ 20,788	\$ 22,194	\$ 22,833	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL FEDERAL		\$ 147,194	\$ 160,442	\$ 119,607	\$ 106,200	\$ 106,200	\$ 106,200
Mandated Costs	8550	\$ 328	\$ 334	\$ 311	\$ 300	\$ 300	\$ 300
STRS/PERS - On- Behalf	8590	\$ -	\$ 7,059	\$ 7,351	\$ 7,500	\$ 8,000	\$ 8,500
Lottery	8560	\$ 2,381	\$ 1,848	\$ 1,784	\$ 2,000	\$ 2,000	\$ 2,000
Misc - CARES	85xx	\$ 18,989	\$ 58,449	\$ 73,052	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL STATE		\$ 21,698	\$ 67,690	\$ 82,498	\$ 59,800	\$ 60,300	\$ 60,800
Interest	8660	\$ 3,621	\$ 3,178	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Misc (pre-sch, bus, grant**	8699	\$ 25,531	\$ 11,532	\$ 7,500	\$ 5,000	\$ 5,000	\$ 5,000
RSP Pass Through	8792	\$ 95,087	\$ 93,611	\$ 93,783	\$ 93,000	\$ 93,000	\$ 93,000
TOTAL LOCAL		\$ 124,231	\$ 108,321	\$ 104,283	\$ 101,000	\$ 101,000	\$ 101,000
TOTAL REVENUES		\$ 496,295	\$ 558,738	\$ 593,010	\$ 557,352	\$ 565,683	\$ 572,991

ADA

2013-14 = 6.86

2014-15 = 13.37

2015-16 = 13.23

2016-17 = 7.32

2017-18 = 9.41

2018-19 = 9.59

2019-20 = 10.19

2020-21 = 10.19

2021-22 = 7.69

2022-23 = 7

2023-24 = 7

2024-25 = 8

2025-26 = 8

*Continue as necessary small school

*Enrollment fluctuations due to families moving in and out of district we are keeping a watchful eye.

2021/22 = CBEDS = 9

12/14/2022

*Federal grants and processes are being completed to ensure highest level of income in future years
PTO and Tribe continue to work together to provide a grant for student events
*Special education budgeted at SELPA estimates, currently using a substitute two days per week
*Van revenue discontinued and services reverted to high school
** 2018-19 Revenue for SELPA pass-through, recaptured for 2015/16 - 2017/18
2020-21 - includes one time CARES funding grant
2020-21 - includes one time revenue and expenditures for Water Project

<u>Title</u>		<u>2015-16</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>		
Certificated Payroll		1xx								
RSP Sub		\$	36,384	\$	43,707	\$	25,000	\$	25,000	
Sub/Cultural Ed		\$	525	\$	-	\$	1,000	\$	1,000	
Teacher	BA+60	\$	58,853	\$	32,373	\$	21,953	\$	50,845	
<u>TOTAL Certificated</u>		\$	<u>90,516</u>	\$	<u>76,080</u>	\$	<u>38,744</u>	\$	<u>76,845</u>	
Classified Payroll										
Aides	21xx	\$	126	\$	6,158	\$	31,920	\$	33,000	
Maint/Custodian	22xx	\$	-	\$	-	\$	5,375	\$	6,000	
Business Manager	23xx	\$	25,050	\$	23,505	\$	28,000	\$	28,000	
Cultural Ed/Intervent	29xx	\$	685	\$	1,275	\$	3,728	\$	3,000	
Misc	29xx	\$	-	\$	-	\$	890	\$	-	
Board Stipend	295x	\$	960	\$	2,085	\$	2,000	\$	2,000	
<u>Total Classified</u>		\$	<u>26,821</u>	\$	<u>33,023</u>	\$	<u>71,913</u>	\$	<u>72,000</u>	
STRS/PERS On Behalf										
Certificated Benefits	5.00%	\$	-	\$	7,059	\$	7,351	\$	7,500	
		\$	2,935	\$	3,804	\$	1,937	\$	3,842	
STRS		\$	9,505	\$	10,141	\$	12,523	\$	14,677	
Classified Benefits	10.50%	\$	2,533	\$	5,211	\$	1,082	\$	7,200	
PERS		\$	67	\$	1,117	\$	8,098	\$	8,910	
Medical		\$	7,992	\$	3,496	\$	19,600	\$	35,000	
<u>TOTAL Benefits</u>		\$	<u>23,032</u>	\$	<u>20,406</u>	\$	<u>50,591</u>	\$	<u>77,129</u>	
Books	421x	\$	-	\$	-	\$	-	\$	1,000	
Classroom	431x	\$	18,578	\$	3,676	\$	9,413	\$	6,500	
Misc-PE/Grad/Trip	431x	\$	-	\$	729	\$	1,400	\$	1,400	
Computer Software	434x	\$	11,323	\$	4,271	\$	5,802	\$	5,000	
Office	435x	\$	662	\$	430	\$	800	\$	1,000	
Janitorial	435x	\$	350	\$	847	\$	3,000	\$	1,000	
Van	436x	\$	-	\$	-	\$	1,761	\$	1,500	
Maintenance	438x	\$	2,309	\$	504	\$	3,000	\$	3,000	
Food Service	439x	\$	-	\$	193	\$	1,000	\$	1,000	
MISC/PTO	439x	\$	6,398	\$	2,335	\$	4,000	\$	3,000	
Small Equip-CARES	44xx	\$	9,819	\$		\$		\$		
<u>Total Supplies</u>		\$	<u>49,439</u>	\$	<u>12,985</u>	\$	<u>30,176</u>	\$	<u>24,400</u>	
									\$	<u>24,400</u>

<u>Title</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Travel	52xx	\$ 522	\$ 553	\$ 1,700	\$ 2,500	\$ 2,500	\$ 2,500
Dues	53xx	\$ 403	\$ 608	\$ 610	\$ 700	\$ 750	\$ 750
Insurance	545x	\$ 2,356	\$ 2,565	\$ 2,875	\$ 3,162	\$ 3,479	\$ 3,827
Utilities	55xx	\$ 7,866	\$ 6,781	\$ 16,300	\$ 14,300	\$ 14,300	\$ 15,000
Repairs	56xx	\$ -	\$ -	\$ 2,175	\$ 2,000	\$ 2,000	\$ 2,000
Class Assist	5806	\$ 5,640	\$ 65	\$ 330	\$ -	\$ -	\$ -
Copier	5632	\$ 2,208	\$ 2,470	\$ 3,400	\$ 3,600	\$ 3,600	\$ 3,600
Custodian	58xx	\$ 460	\$ 49	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,000
MiscVan	58xx	\$ 426	\$ 850	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
MiscFood	58xx	\$ 1,768	\$ 485	\$ 2,500	\$ 500	\$ 500	\$ 1,000
Board	58xx	\$ 587	\$ 395	\$ 440	\$ 500	\$ 500	\$ 500
Maintenance	58xx	\$ 2,965	\$ 7,112	\$ 45,000	\$ 7,500	\$ 7,500	\$ 7,500
DP	5817	\$ 2,986	\$ 2,969	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Legal	5823	\$ 1,064	\$ 58	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Advertisement	5825	\$ 247	\$ 896	\$ 1,000	\$ 500	\$ 500	\$ 1,000
Audit	582x	\$ 14,775	\$ 15,075	\$ 15,750	\$ 16,000	\$ 17,000	\$ 18,000
Pre-School	583x	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Administrator	5838	\$ 128,608	\$ 163,127	\$ 140,891	\$ 147,936	\$ 155,332	\$ 163,099
Tech	5840	\$ 1,035	\$ 11,552	\$ 13,887	\$ 12,500	\$ 12,750	\$ 13,000
Speech Therapist	5807	\$ 6,853	\$ 16,982	\$ 7,894	\$ 7,500	\$ 7,500	\$ 7,500
Alarm	5832	\$ 900	\$ 1,170	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
RSP	58/52xx	\$ 1,226	\$ 450	\$ 1,350	\$ 2,500	\$ 2,500	\$ 2,500
PTO/Friends	58xx	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Telephone	5911	\$ 2,730	\$ 2,755	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000
Intervention	5830	\$ 1,065	\$ 199	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Misc/Ed Effect	58&59	\$ 23,656	\$ 6,481	\$ 34,571	\$ 15,000	\$ 15,000	\$ 15,000
Total Services		\$ 209,766	\$ 243,647	\$ 355,823	\$ 303,198	\$ 312,211	\$ 323,276
Capital Outlay	6xxx	\$ -	\$ 8,896	\$ 2,845	\$ -	\$ -	\$ -
Other Outgo	76xx	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES		\$ 399,574	\$ 395,037	\$ 550,092	\$ 553,572	\$ 566,050	\$ 581,405
Beginning Bal		\$ 334,243	\$ 430,964	\$ 594,092	\$ 637,585	\$ 641,365	\$ 640,998
Revenues		\$ 496,295	\$ 558,738	\$ 593,010	\$ 557,352	\$ 565,683	\$ 572,991
Expenditures		\$ 399,574	\$ 395,037	\$ 550,092	\$ 553,572	\$ 566,050	\$ 581,405
Ending Balance		\$ 430,964	\$ 594,667	\$ 637,585	\$ 641,365	\$ 640,998	\$ 632,584
		\$ 96,722	\$ 163,701	\$ 42,918	\$ 1,780	\$ (377)	\$ (8,414)

Note:

- 1xxx = Teacher at BA+45 step 8 based on new salary schedule with 2.31% (teacher resigned October 31, 2021 - looking for replacement)
- 1xxx = RSP teacher paid as a substitute with an average of 2 days per week (retiree - no STRS) (Resigning end of June 2022 - looking for replacement)
- 2xxx = Cultural studies for Native American language may be a contracted service
- 2xxx = Classroom aide @ 4 hours per day (resigned October 2021 - looking for replacement)
- 2xxx = Van driver moved to the high school
- 2xxx = Board stipends increased
- 2xxx = Business Manager contract expires June 2022, looking at renewing contract through December 2025)
- 3xxx = PERS/STRS at School Services dashboard, employee only prorated medical, cert misc payroll at 5%, class at 10.5% (increase unemployment one year)
- 3xxx=STRS = 20/21 = 16.15, 21/22 = 16.92, 22/23 = 19.1%, 23/24 = 19.1%; PERS = 20/21 = 20.7, 21/22 = 22.91, 22/23=26.1%, 23/24 = 27.1%, 24/25 = 27.7%
- 3xxx= PERS for business manager refunded and no longer charged for that position
- 3xxx=Medical employee only, no dental
- 4xxx = Only change due to fundraisers and one time CARES grant not included in future years
- 5xxx = RSP adjusted as necessary to meet needs of student travel for services required include speech services
- 5xxx = Food service prep - recess, maintenance & custodial services still contracted (were partially provided by aide August to October)
- 5xxx = Tech services provided @ \$1000 per month through Ally Tech
- 5xxx = Administrator contracted through SCOE through June 2022 - expect this expense to be moved to a 1xxx account once we have a new employee
- 5xxx = Audit costs change due to actual year service was provided
- 5xxx = Contracted van services deleted (back to high school)
- 5xxx = Special Ed services being monitored
- Misc = One time grant revenue and expenditures for water fountain project
- 6xxx= Prop 39 HVAC/Furnace in 2018/19; carpeting in classroom and teacherage 2019/20
- 7xxx = Eliminated transfer to Fund 40
- ** Will adjust expenditures in out years to keep budget balanced should there be no increases in expected revenues
- 58xx includes increase wasate disposal due to major fire abatement and school site clean up
- 58xx maintenance includes major fire abatement, school/playground painting and teacherage repairs

12/14/2022