

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: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 08, 2023

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Patti Pomplin

Telephone: 707-321-5849

Title: CBO

E-mail: ppomplin@kashiaesd.org

Criteria and Standards Review Summary

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

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

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

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

49 70888 0000000
Form 011
D821GJ1RD9(2022-23)

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	286,622.00	165,941.49	286,622.00	0.00	0.0%
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	82,498.00	44,846.49	532,505.00	450,007.00	545.5%
4) Other Local Revenue		8600-8799	101,087.00	104,283.00	106,094.85	108,083.00	3,800.00	3.6%
5) TOTAL, REVENUES			463,117.00	593,010.00	315,075.83	1,046,817.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	96,521.00	38,744.00	6,666.35	39,451.00	(707.00)	-1.8%
2) Classified Salaries		2000-2999	49,483.00	71,913.00	40,081.25	77,455.00	(5,542.00)	-7.7%
3) Employee Benefits		3000-3999	42,195.00	50,591.00	12,443.50	52,235.00	(1,644.00)	-3.2%
4) Books and Supplies		4000-4999	18,857.00	30,176.00	11,682.99	31,144.00	(968.00)	-3.2%
5) Services and Other Operating Expenditures		5000-5999	233,962.00	355,823.00	157,289.52	832,073.00	(476,250.00)	-133.8%
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	550,092.00	231,008.88	1,035,203.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,099.00	42,918.00	84,066.95	11,614.00		
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	42,918.00	84,066.95	11,614.00		
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		(23,822.00)	(23,822.00)	New
c) As of July 1 - Audited (F1a + F1b)			508,577.00	594,667.00		570,845.00		
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		570,845.00		
2) Ending Balance, June 30 (E + F1e)			530,676.00	637,585.00		582,459.00		
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 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	75,000.00		75,000.00		
Unassigned/Unappropriated Amount		9790	459,676.00	530,060.00		474,934.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	118,979.00	143,466.00	85,549.00	143,466.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,446.00	20,811.00	10,102.00	20,811.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	300.00	594.00	297.93	594.00	0.00	0.0%
Timber Yield Tax		8022	200.00	600.00	259.09	600.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	110,760.00	113,076.00	64,198.10	113,076.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,500.00	3,720.00	3,604.70	3,720.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,000.00	2,000.00	836.67	2,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,000.00	2,355.00	1,094.00	2,355.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			241,185.00	286,622.00	165,941.49	286,622.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			241,185.00	286,622.00	165,941.49	286,622.00	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	241,185.00	286,622.00	165,941.49	286,622.00	0.00	0.0%
2) Federal Revenue		8100-8299	75,000.00	75,000.00	1,874.00	75,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,859.00	1,859.00	1,110.10	1,866.00	7.00	0.4%
4) Other Local Revenue		8600-8799	6,000.00	10,500.00	9,639.85	14,300.00	3,800.00	36.2%
5) TOTAL, REVENUES			324,044.00	373,981.00	178,565.44	377,788.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	49,892.00	5,120.00	5,029.97	10,540.00	(5,420.00)	-105.9%
2) Classified Salaries		2000-2999	30,500.00	36,265.00	21,961.25	39,385.00	(3,120.00)	-8.6%
3) Employee Benefits		3000-3999	29,170.00	24,685.00	5,573.65	25,738.00	(1,053.00)	-4.3%
4) Books and Supplies		4000-4999	17,448.00	22,900.00	9,982.99	22,168.00	732.00	3.2%
5) Services and Other Operating Expenditures		5000-5999	174,935.00	229,566.00	148,451.83	255,816.00	(26,250.00)	-11.4%
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			301,945.00	321,381.00	193,844.96	356,492.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			22,099.00	52,600.00	(15,279.52)	21,296.00		
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	52,600.00	(15,279.52)	21,296.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	508,577.00	552,460.00		552,460.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(23,822.00)	(23,822.00)	New
c) As of July 1 - Audited (F1a + F1b)			508,577.00	552,460.00		528,638.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			508,577.00	552,460.00		528,638.00		
2) Ending Balance, June 30 (E + F1e)			530,676.00	605,060.00		549,934.00		
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)
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All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	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	75,000.00		75,000.00		
Unassigned/Unappropriated Amount		9790	459,676.00	530,060.00		474,934.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	118,979.00	143,466.00	85,549.00	143,466.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,446.00	20,811.00	10,102.00	20,811.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	300.00	594.00	297.93	594.00	0.00	0.0%
Timber Yield Tax		8022	200.00	600.00	259.09	600.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	110,760.00	113,076.00	64,198.10	113,076.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,500.00	3,720.00	3,604.70	3,720.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,000.00	2,000.00	836.67	2,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,000.00	2,355.00	1,094.00	2,355.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			241,185.00	286,622.00	165,941.49	286,622.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			241,185.00	286,622.00	165,941.49	286,622.00	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	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	80,639.00	43,736.39	530,639.00	450,000.00	558.0%
4) Other Local Revenue		8600-8799	95,087.00	93,783.00	96,455.00	93,783.00	0.00	0.0%
5) TOTAL, REVENUES			139,073.00	219,029.00	136,510.39	669,029.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	46,629.00	33,624.00	1,636.38	28,911.00	4,713.00	14.0%
2) Classified Salaries		2000-2999	18,983.00	35,648.00	18,120.00	38,070.00	(2,422.00)	-6.8%
3) Employee Benefits		3000-3999	13,025.00	25,906.00	6,869.85	26,497.00	(591.00)	-2.3%
4) Books and Supplies		4000-4999	1,409.00	7,276.00	1,700.00	8,976.00	(1,700.00)	-23.4%
5) Services and Other Operating Expenditures		5000-5999	59,027.00	126,257.00	8,837.69	576,257.00	(450,000.00)	-356.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	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	228,711.00	37,163.92	678,711.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(9,682.00)	99,346.47	(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)	99,346.47	(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	5.78	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	5.78	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	5.78	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	5.78	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		(33.00)	(33.00)	New
c) As of July 1 - Audited (F1a + F1b)			948.00	954.00		921.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			948.00	954.00		921.00		
2) Ending Balance, June 30 (E + F1e)			948.00	954.00		921.00		
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		(27.00)		
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	5.78	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	5.78	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	5.78	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)	11.03	9.35	7.00	9.35	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11.03	9.35	7.00	9.35	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	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)	11.03	9.35	7.00	9.35	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	Nov ember									
A. BEGINNING CASH			691,630.09	625,147.27	619,058.19	642,283.58	636,219.60	625,298.03	673,400.58	685,208.55
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		7,777.00	7,777.00	19,050.00	13,999.00	13,999.00	19,050.00	13,999.00	11,620.00
Property Taxes	8020-8079		0.00	100.03	160.75	101.37	130.51	65,788.96	4,008.87	107.13
Miscellaneous Funds	8080-8099									2,741.00
Federal Revenue	8100-8299		(6,459.00)	4,000.00	652.00	0.00	0.00	0.00	0.00	0.00
Other State Revenue	8300-8599		2,500.00	2,516.00	9,080.10	5,127.36	13,462.00	7,337.00	4,824.03	455,715.00
Other Local Revenue	8600-8799		3,715.17	4,689.00	56,313.00	9,993.19	10,952.58	9,671.31	10,760.60	9,211.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			7,533.17	19,082.03	85,255.85	29,220.92	38,544.09	101,847.27	33,592.50	479,394.13
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	1,636.38	0.00	0.00	420.00	0.00	4,609.97	4,609.97
Classified Salaries	2000-2999		0.00	4,643.75	4,226.25	4,701.25	10,011.25	8,211.25	8,287.50	7,656.25
Employee Benefits	3000-3999		0.00	2,888.09	393.84	438.21	2,039.83	2,683.34	4,000.19	6,480.04
Books and Supplies	4000-4999		1,649.53	1,639.67	570.65	1,700.00	4,897.44	1,165.94	59.76	2,697.13
Services	5000-5999		27,479.95	13,122.72	7,649.53	30,625.26	32,272.53	42,792.07	3,347.46	49,547.82
Capital Outlay	6000-6599				2,845.27					
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			29,129.48	23,930.61	15,685.54	37,464.72	49,641.05	54,852.60	20,304.88	70,991.21
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	(16,888.00)	11,815.00	(1,455.71)	6,528.71	0.00				(5,000.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									

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)	(1,107.88)	1,479.65	(2,797.27)
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)	(1,107.88)	1,479.65	(2,797.27)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		96,964.39	(44,886.51)	(1,240.50)	(46,344.92)	2,179.82	175.39	1,107.88	(1,479.65)	(2,202.73)
E. NET INCREASE/DECREASE (B - C + D)			(66,482.82)	(6,089.08)	23,225.39	(6,063.98)	(10,921.57)	48,102.55	11,807.97	406,200.19
F. ENDING CASH (A + E)			625,147.27	619,058.19	642,283.58	636,219.60	625,298.03	673,400.58	685,208.55	1,091,408.74
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	1,091,408.74	1,140,757.77	1,176,646.80	1,188,647.83				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	13,999.00	13,999.00	13,999.00		15,009.00		164,277.00	164,277.00
Property Taxes	8020-8079	0.00	48,000.00	0.00		3,947.38		122,345.00	122,345.00
Miscellaneous Funds	8080-8099						(2,741.00)	0.00	0.00
Federal Revenue	8100-8299	67,460.00	0.00	30,000.00	0.00	23,954.00		119,607.00	119,607.00
Other State Revenue	8300-8599	5,000.00	5,000.00	5,000.00	5,000.00	11,943.51		532,505.00	532,505.00
Other Local Revenue	8600-8799	0.00	0.00	0.00	0.00	0.00	(7,222.85)	108,083.00	108,083.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		86,459.00	66,999.00	48,999.00	5,000.00	54,853.89	(9,963.85)	1,046,817.00	1,046,817.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,609.97	4,609.97	4,609.97	10,000.00	4,344.77		39,451.00	39,451.00
Classified Salaries	2000-2999	7,000.00	7,000.00	7,000.00	4,700.00	4,017.50		77,455.00	77,455.00
Employee Benefits	3000-3999	6,500.00	6,500.00	6,500.00	6,500.00	7,311.46		52,235.00	52,235.00
Books and Supplies	4000-4999	3,000.00	3,000.00	3,000.00	3,000.00	4,763.88		31,144.00	31,144.00
Services	5000-5999	35,000.00	35,000.00	35,000.00	35,000.00	485,235.66		832,073.00	832,073.00
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		56,109.97	56,109.97	56,109.97	59,200.00	505,673.27	(.27)	1,035,203.00	1,035,203.00
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>									
Accounts Payable	9500-9599	(25,000.00)	(25,000.00)	(25,000.00)	(25,000.00)	(101.60)		0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(4,477.62)			0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(25,000.00)	(25,000.00)	(25,000.00)	(29,477.62)	(101.60)	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		19,000.00	25,000.00	19,112.00	29,477.62	101.60	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		49,349.03	35,889.03	12,001.03	(24,722.38)	(450,717.78)	(9,963.58)	11,614.00	
F. ENDING CASH (A + E)		1,140,757.77	1,176,646.80	1,188,647.83	1,163,925.45				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								703,244.09	

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	5.79%	303,209.00	3.90%	315,028.00
2. Federal Revenues	8100-8299	119,607.00	(15.39%)	101,200.00	0.00%	101,200.00
3. Other State Revenues	8300-8599	532,505.00	(95.34%)	24,800.00	.40%	24,900.00
4. Other Local Revenues	8600-8799	108,083.00	(2.85%)	105,000.00	0.00%	105,000.00
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)		1,046,817.00	(48.97%)	534,209.00	2.23%	546,128.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,451.00		99,000.00
b. Step & Column Adjustment				1,089.00		2,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				58,460.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,451.00	150.94%	99,000.00	2.02%	101,000.00
2. Classified Salaries						
a. Base Salaries				77,455.00		60,000.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(17,455.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	77,455.00	(22.54%)	60,000.00	0.00%	60,000.00
3. Employee Benefits	3000-3999	52,235.00	41.40%	73,859.00	1.68%	75,101.00
4. Books and Supplies	4000-4999	31,144.00	(22.94%)	24,000.00	0.00%	24,000.00
5. Services and Other Operating Expenditures	5000-5999	832,073.00	(71.42%)	237,787.00	2.01%	242,572.00
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)		1,035,203.00	(52.22%)	494,646.00	1.62%	502,673.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		11,614.00		39,563.00		43,455.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		570,845.00		582,459.00		622,022.00
2. Ending Fund Balance (Sum lines C and D1)		582,459.00		622,022.00		665,477.00
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		76,000.00		77,000.00
2. Unassigned/Unappropriated	9790	474,934.00		513,497.00		555,952.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		582,459.00		622,022.00		685,477.00
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		76,000.00		77,000.00
c. Unassigned/Unappropriated	9790	474,934.00		513,497.00		555,952.00
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)		549,934.00		589,497.00		632,952.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		53.12%		119.18%		125.92%
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)		7.00		10.19		7.69
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,035,203.00		494,646.00		502,673.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,035,203.00		494,646.00		502,673.00
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)		51,760.15		24,732.30		25,133.65
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	5.79%	303,209.00	3.90%	315,028.00
2. Federal Revenues	8100-8299	75,000.00	0.00%	75,000.00	0.00%	75,000.00
3. Other State Revenues	8300-8599	1,866.00	425.19%	9,800.00	1.02%	9,900.00
4. Other Local Revenues	8600-8799	14,300.00	(30.07%)	10,000.00	0.00%	10,000.00
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)		377,788.00	5.35%	398,009.00	2.99%	409,928.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,540.00		69,000.00
b. Step & Column Adjustment						2,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				58,460.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,540.00	554.65%	69,000.00	2.90%	71,000.00
2. Classified Salaries						
a. Base Salaries				39,385.00		21,930.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(17,455.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,385.00	(44.32%)	21,930.00	0.00%	21,930.00
3. Employee Benefits	3000-3999	25,738.00	83.23%	47,159.00	2.00%	48,101.00
4. Books and Supplies	4000-4999	22,168.00	(14.29%)	19,000.00	0.00%	19,000.00
5. Services and Other Operating Expenditures	5000-5999	255,816.00	(21.29%)	201,357.00	2.53%	206,442.00
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 (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		356,492.00	.55%	358,446.00	2.24%	366,473.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		21,296.00		39,563.00		43,455.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		528,638.00		549,934.00		589,497.00
2. Ending Fund Balance (Sum lines C and D1)		549,934.00		589,497.00		632,952.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	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		76,000.00		77,000.00
2. Unassigned/Unappropriated	9790	474,934.00		513,497.00		555,952.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		549,934.00		589,497.00		632,952.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	75,000.00		76,000.00		77,000.00
c. Unassigned/Unappropriated	9790	474,934.00		513,497.00		555,952.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		549,934.00		589,497.00		632,952.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Hope to add a full time teacher in 2023-24 and not need to have a full time classroom assistant. Also a reduction for cultural education due to loss of one time revenues.						

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	(41.26%)	26,200.00	0.00%	26,200.00
3. Other State Revenues	8300-8599	530,639.00	(97.17%)	15,000.00	0.00%	15,000.00
4. Other Local Revenues	8600-8799	93,783.00	1.30%	95,000.00	0.00%	95,000.00
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)		669,029.00	(79.64%)	136,200.00	0.00%	136,200.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,911.00		30,000.00
b. Step & Column Adjustment				1,089.00		
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,911.00	3.77%	30,000.00	0.00%	30,000.00
2. Classified Salaries						
a. Base Salaries				38,070.00		38,070.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,070.00	0.00%	38,070.00	0.00%	38,070.00
3. Employee Benefits	3000-3999	26,497.00	.77%	26,700.00	1.12%	27,000.00
4. Books and Supplies	4000-4999	8,976.00	(44.30%)	5,000.00	0.00%	5,000.00
5. Services and Other Operating Expenditures	5000-5999	576,257.00	(93.68%)	36,430.00	(.82%)	36,130.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	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%	
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)		678,711.00	(79.93%)	136,200.00	0.00%	136,200.00
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 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		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.						

Kashia School District

31510 Skaggs Spring Road
P.O. Box 129 Stewarts Point, CA 95480
707-785-9682 phone 707-785-2802 fax

2nd Interim Narrative

March 8, 2023

Kashia will Remain a Necessary Small School
Enrollment expected to be at 10 in Future Years

Revenue:

- 8xxx = Per LCFF calculator
- 81-82 = Slight decrease for special one-time funding
- 83-85 = Decrease to one-time funding including Reading/Literacy Grant
- 86-87 = Continue current estimated revenues

Expenditures:

- 1xxx = Add full time teacher and at least one day per week RSP teacher
 - 2xxx = Part time instructional assistant, other positions continue
 - 3xxx = Add medical for 1 full time and 1 part time employee, rate the same for STRS and adjusted increase for PERS as well as adding PERS back to CBO position
 - 4xxx = Decrease due to loss of one-time revenues
 - 5xxx = Decreases include reductions for one-time grant offsets, reduction to major school repairs and fire abatement including disposal fees, continue contracted superintendent/principal services
 - 6xxx = No expected equipment purchases
-

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Revenue Limit = LCFF	8011 \$ 81,205	\$ 86,392	\$ 143,466	\$ 148,830	\$ 155,278	\$ 160,394
EPA	8012 \$ 5,595	\$ 8,292	\$ 20,811	\$ 30,318	\$ 33,368	\$ 36,288
Taxes	8041 \$ 108,588	\$ 114,093	\$ 113,076	\$ 115,337	\$ 117,634	\$ 119,997
Misc	80xx \$ 7,784	\$ 13,508	\$ 9,269	\$ 8,724	\$ 8,748	\$ 8,753
TOTAL REVENUE LIMIT	\$ 203,172	\$ 222,285	\$ 286,622	\$ 303,209	\$ 315,028	\$ 325,432

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	\$ 2,000	\$ 2,000	\$ 2,000
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	\$ 101,200	\$ 101,200	\$ 101,200

Mandated Costs	8550 \$ 328	\$ 334	\$ 311	\$ 300	\$ 300	\$ 300
STRS/PERS - On- Behalf	8590 \$ -	\$ 7,059	\$ 7,351	\$ 7,500	\$ 7,600	\$ 7,700
Lottery	8560 \$ 2,381	\$ 1,848	\$ 1,784	\$ 2,000	\$ 2,000	\$ 2,000
Misc - CARES	85xx \$ 18,989	\$ 58,449	\$ 73,059	\$ 15,000	\$ 15,000	\$ 15,000
Literacy Grant	8590 \$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -
TOTAL STATE	\$ 21,698	\$ 67,690	\$ 532,505	\$ 24,800	\$ 24,900	\$ 25,000

Interest	8660 \$ 3,621	\$ 3,178	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Misc (pre-sch, bus, grant**	8699 \$ 25,531	\$ 11,532	\$ 7,500	\$ 4,000	\$ 4,000	\$ 4,000
Rent	8650 \$ -	\$ -	\$ 800	\$ -	\$ -	\$ -
RSP Pass Through	8792 \$ 95,087	\$ 93,611	\$ 93,783	\$ 95,000	\$ 95,000	\$ 95,000
TOTAL LOCAL	\$ 124,231	\$ 108,321	\$ 108,083	\$ 105,000	\$ 105,000	\$ 105,000

TOTAL REVENUES	\$ 496,295	\$ 558,739	\$ 1,046,817	\$ 534,209	\$ 546,128	\$ 556,632
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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 = 10.19
2023-24 = 7.69
2024-25 = 6.84
2025-26 = 8

<u>Title</u>	<u>2011</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	\$ 43,706	\$ 10,791	\$ 30,000	\$ 30,000	\$ 30,000
Sub/Cultural Ed		\$ 525	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Teacher BA+60		\$ 58,853	\$ 32,294	\$ 27,660	\$ 68,000	\$ 70,000	\$ 73,000
<u>TOTAL Certificated</u>		<u>\$ 90,516</u>	<u>\$ 76,080</u>	<u>\$ 39,451</u>	<u>\$ 99,000</u>	<u>\$ 101,000</u>	<u>\$ 104,000</u>
Classified Payroll							
Aides 21xx		\$ 126	\$ 6,158	\$ 31,920	\$ 25,000	\$ 25,000	\$ 25,000
Misc support 22/29xx		\$ -	\$ -	\$ 2,030	\$ -	\$ -	\$ -
Maint/Custodian 22xx		\$ -	\$ -	\$ 5,375	\$ -	\$ -	\$ -
Business Manager 23xx		\$ 25,050	\$ 23,505	\$ 31,000	\$ 30,000	\$ 30,000	\$ 30,000
Cultural Ed/Intervent 29xx		\$ 685	\$ 1,275	\$ 5,010	\$ 3,000	\$ 3,000	\$ 3,000
Food Service 29xx		\$ -	\$ -	\$ 120	\$ -	\$ -	\$ -
Board Stipend 295x		\$ 960	\$ 2,085	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
<u>Total Classified</u>		<u>\$ 26,821</u>	<u>\$ 33,023</u>	<u>\$ 77,455</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 60,000</u>
STRS/PERS On Behalf							
Certificated Benefits 5.00%		\$ -	\$ 7,059	\$ 7,351	\$ 7,500	\$ 7,600	\$ 7,700
STRS		\$ 2,935	\$ 2,496	\$ 1,786	\$ 4,950	\$ 5,050	\$ 5,200
Classified Benefits 10.50%		\$ 9,505	\$ 3,082	\$ 7,695	\$ 18,909	\$ 19,291	\$ 19,864
PERS		\$ 2,533	\$ 3,156	\$ 7,169	\$ 6,300	\$ 6,300	\$ 6,300
Medical		\$ 67	\$ 1,117	\$ 8,634	\$ 16,200	\$ 16,860	\$ 17,280
<u>TOTAL Benefits</u>		<u>\$ 23,032</u>	<u>\$ 20,406</u>	<u>\$ 52,235</u>	<u>\$ 73,859</u>	<u>\$ 75,101</u>	<u>\$ 76,344</u>
Books							
Classroom 421x		\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Misc-PE/Grad/Trip 431x		\$ 18,578	\$ 3,676	\$ 12,113	\$ 7,500	\$ 7,500	\$ 7,500
Computer Software 434x		\$ -	\$ 729	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Office 435x		\$ 11,323	\$ 4,271	\$ 5,802	\$ 5,000	\$ 5,000	\$ 5,000
Janitorial 435x		\$ 662	\$ 430	\$ 600	\$ 500	\$ 500	\$ 500
Van 436x		\$ 350	\$ 847	\$ 3,000	\$ 1,000	\$ 1,000	\$ 1,000
Maintenance 438x		\$ -	\$ -	\$ 1,761	\$ 1,000	\$ 1,000	\$ 1,000
Food Service 439x		\$ 2,309	\$ 504	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
MISC/PTO 439x		\$ -	\$ 193	\$ 868	\$ 1,000	\$ 1,000	\$ 1,000
Small Equip-CARES 44xx		\$ 6,398	\$ 2,335	\$ 4,000	\$ 3,000	\$ 3,000	\$ 3,000
<u>Total Supplies</u>		<u>\$ 49,439</u>	<u>\$ 12,985</u>	<u>\$ 31,144</u>	<u>\$ 24,000</u>	<u>\$ 24,000</u>	<u>\$ 24,000</u>

<u>Title</u>	<u>2011</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	\$ 552	\$ 1,700	\$ 2,500	\$ 2,500	\$ 2,500
Dues	53xx	\$ 403	\$ 608	\$ 598	\$ 700	\$ 750	\$ 750
Insurance	545x	\$ 2,356	\$ 2,565	\$ 2,875	\$ 3,018	\$ 3,169	\$ 3,328
Utilities	55xx	\$ 7,866	\$ 6,829	\$ 19,300	\$ 14,300	\$ 14,300	\$ 14,500
Repairs	56xx	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000
Class Assist	5806	\$ 5,640	\$ 90	\$ -	\$ -	\$ -	\$ -
Rental	583x	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Copier	5632	\$ 2,208	\$ 2,469	\$ 1,300	\$ -	\$ -	\$ -
Custodian	58xx	\$ 460	\$ -	\$ 2,500	\$ 2,500	\$ 3,000	\$ 3,000
MiscVan	58xx	\$ 426	\$ 850	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
MiscFood	58xx	\$ 1,768	\$ 2,065	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Board	58xx	\$ 587	\$ 395	\$ 452	\$ 460	\$ 470	\$ 480
Maintenance	58xx	\$ 2,965	\$ -	\$ 70,000	\$ 6,500	\$ 6,500	\$ 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	\$ 805	\$ 1,000	\$ 1,000	\$ 1,000
Audit	582x	\$ 14,775	\$ 15,075	\$ 15,750	\$ 16,000	\$ 17,000	\$ 18,000
Friends of Kashia	58xx	\$ -	\$ 2,875	\$ -	\$ -	\$ -	\$ -
Administrator	5838	\$ 128,608	\$ 163,127	\$ 140,891	\$ 143,709	\$ 146,583	\$ 149,515
Tech	5840	\$ 1,035	\$ 11,552	\$ 13,887	\$ 6,200	\$ 6,300	\$ 6,400
Speech Therapist	5807	\$ 6,853	\$ 14,088	\$ 7,894	\$ 9,000	\$ 9,000	\$ 9,000
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
Recess	5806	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	5911	\$ 2,730	\$ 2,755	\$ 2,500	\$ 2,900	\$ 3,000	\$ 3,000
Intervention	5830	\$ 1,065	\$ 199	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Misc/Ed Effect	58&59	\$ 23,656	\$ 12,009	\$ 537,771	\$ 12,000	\$ 12,000	\$ 12,000
Total Services		\$ 209,766	\$ 243,647	\$ 832,073	\$ 237,787	\$ 242,572	\$ 247,973
Capital Outlay	6xxx	\$ -	\$ 8,896	\$ 2,845	\$ -	\$ -	\$ -
Other Outgo	76xx	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES		\$ 399,574	\$ 395,037	\$ 1,035,203	\$ 494,646	\$ 502,673	\$ 512,317
Beginning Bal		\$ 334,243	\$ 430,964	\$ 570,845	\$ 582,459	\$ 622,022	\$ 665,477
Revenues		\$ 496,295	\$ 558,739	\$ 1,046,817	\$ 534,209	\$ 546,128	\$ 556,632
Expenditures		\$ 399,574	\$ 395,037	\$ 1,035,203	\$ 494,646	\$ 502,673	\$ 512,317
Ending Balance		\$ 430,964	\$ 570,845	\$ 582,459	\$ 622,022	\$ 665,477	\$ 709,792
		\$ 96,722	\$ 163,702	\$ 11,614	\$ 39,563	\$ 43,455	\$ 44,315

Note:

- 1xxx = Teacher at BA+45 step 8 based on new salary schedule with 2.31% (teacher resigned October 31, 2021 - student teacher started January 2023)
- 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 Assistant started November 2022
- 2xxx = Van driver moved to the high school
- 2xxx = Board stipends increased
- 2xxx = Business Manager contract expires 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=25.37%, 23/24 = 27%, 24/25 = 28.1%
- 3xxx= PERS for business manager refunded and no longer charged for that position - should change July 2023
- 3xxx=Medical employee only- except for student teacher in 2023, 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 - re-evaluating March 2023 due to needs
- 5xxx = Administrator contracted through SCOE through June 2023
- 5xxx = Audit costs change due to actual year service was provided
- 5xxx = Contracted van services used as a placeholder for one-time funds as well as literacy grant
- 5xxx = Special Ed services being monitored
- Misc = One time grant revenue and expenditures for water fountain project - major fire abatement/site cleanup and painting
- 6xxx= Prop 39 HVAC/Furnace in 2018/19; carpeting in classroom and teacherage 2019/20 - new refrigerators etc.
- 7xxx = Eliminated transfer to Fund 40
- ** Will adjust expenditures in out years to keep budget balanced should there be no increases in expected revenues
- **** Dump fees/services very high in 2022-23 due to major site clean up and fire abatement
- ***** No longer leasing copy machines

3/5/2023

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: _____

Patti Pompl

Chief Business Official

Date: 3/8/2023

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

Kashia Elementary (70888) - 2nd Interim									
3/15/2023									
SUMMARY OF FUNDING									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
General Assumptions									
COLA & Augmentation									
Base Grant Proration Factor	3.26%	0.00%	5.07%	13.26%	8.13%	3.54%	3.31%	3.23%	
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	\$262,488	\$271,706	\$280,700	\$289,767	
Grade Span Adjustment	-	-	-	-	-	-	-	-	
Supplemental Grant	16,945	16,945	17,325	17,778	16,685	17,275	17,848	18,424	
Concentration Grant	19,064	19,064	24,479	25,007	23,254	25,265	26,102	26,946	
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									
Miscellaneous Adjustments	\$203,172	\$203,172	\$217,393	\$286,622	\$303,209	\$315,028	\$325,432	\$335,919	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	
Total LCFF Entitlement									
LCFF Entitlement Per ADA									
State Aid (Object Code 8011)	\$ 87,101	\$ 84,762	\$ 82,777	\$ 143,466	\$ 148,830	\$ 155,278	\$ 160,394	\$ 165,550	
EPA (for LCFF Calculation purposes)	\$ 3,564	\$ 2,038	\$ 11,908	\$ 20,811	\$ 30,318	\$ 33,368	\$ 36,288	\$ 40,332	
Local Revenue Sources:									
Property Taxes (Object Code 8021 to 8089)	\$ 112,507	\$ 116,372	\$ 122,708	\$ 122,345	\$ 124,061	\$ 126,382	\$ 128,750	\$ 130,037	
In-Lieu of Property Taxes (Object Code 8096)	\$ 112,507	\$ 116,372	\$ 122,708	\$ 122,345	\$ 124,061	\$ 126,382	\$ 128,750	\$ 130,037	
Property Taxes net of In-Lieu	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
TOTAL FUNDING									
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	\$ 203,172	\$ 203,172	\$ 217,393	\$ 286,622	\$ 303,209	\$ 315,028	\$ 325,432	\$ 335,919	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement									
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	16.13801139%	82.74488538%	73.31789035%	42.11134218%	42.11000000%	42.11000000%	42.11000000%	42.11000000%	
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	73.31789035%	42.11134218%	42.11000000%	42.11000000%	42.11000000%	42.11000000%	
EPA (for LCFF Calculation purposes)	\$ 3,564	\$ 2,038	\$ 11,908	\$ 20,811	\$ 30,318	\$ 33,368	\$ 36,288	\$ 40,332	
EPA, Current Year (Object Code 8012)	\$ 3,564	\$ 2,038	\$ 11,908	\$ 20,811	\$ 30,318	\$ 33,368	\$ 36,288	\$ 40,332	
(P-2 plus Current Year Accrual)	\$ 3,564	\$ 2,038	\$ 11,908	\$ 20,811	\$ 30,318	\$ 33,368	\$ 36,288	\$ 40,332	
EPA, Prior Year Adjustment (Object Code 8019)	\$ (6,024.00)	\$ (7,282.00)	\$ (3,557.00)	\$ 59.00	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Kashia Elementary (70888) - 2nd Interim									
3/15/2023									
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 166,381	\$ 166,381	\$ 174,807	\$ 243,055	\$ 262,488	\$ 271,706	\$ 280,700	\$ 289,767	
Supplemental and Concentration Grant funding in the LCAP year	\$ 36,009	\$ 36,009	\$ 41,804	\$ 42,785	\$ 39,939	\$ 42,540	\$ 43,950	\$ 45,370	
Percentage to Increase or Improve Services	21.64%	21.64%	23.91%	17.60%	15.22%	15.66%	15.66%	15.66%	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population	12	16	9	8	10	10	10	10	
COE Enrollment	-	-	-	-	-	-	-	-	
Total Enrollment	12	16	9	8	10	10	10	10	
Unduplicated Pupil Count	12	16	8	8	10	10	10	10	
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	
Total Unduplicated Pupil Count	12	16	8	8	10	10	10	10	
Rolling %, Supplemental Grant	100.0000%	100.0000%	97.3000%	96.9700%	96.3000%	100.0000%	100.0000%	100.0000%	
Rolling %, Concentration Grant	100.0000%	100.0000%	97.3000%	96.9700%	96.3000%	100.0000%	100.0000%	100.0000%	

Kashia Elementary (70888) - 2nd Interim										3/15/2023							
										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																	
Grades 4-6																	
Grades 7-8																	
Grades 9-12																	
LCFF Subtotal																	
NSS																	
Combined Subtotal																	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)																	
Grades TK-3																	
Grades 4-6																	
Grades 7-8																	
Grades 9-12																	
LCFF Subtotal																	
NSS																	
Combined Subtotal																	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)																	
Grades TK-3																	
Grades 4-6																	
Grades 7-8																	
Grades 9-12																	
LCFF Subtotal																	
NSS																	
Combined Subtotal																	
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)																	
Grades TK-3																	
Grades 4-6																	
Grades 7-8																	
Grades 9-12																	
LCFF Subtotal																	
NSS																	
Combined Subtotal																	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average																	
Current Year ADA																	
Grades TK-3																	
Grades 4-6																	
Grades 7-8																	
Grades 9-12																	
LCFF Subtotal																	
NSS																	
Combined Subtotal																	
Change in LCFF ADA (excludes NSS ADA)																	
No Change																	
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BALANCING SPREADSHEET - General Fund

2nd Interim Report

(complete and submit to SCOE with 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

LCFF Calculator (COMPLETE THIS FIRST)				2021-22	Budget Year 2022-23	MYP Year 1 2023-24	MYP Year 2 2024-25	
<i>from calculator</i>								
		State Aid		82,777	143,466	148,830	155,278	0
		EPA		11,908	20,811	30,318	33,368	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	303,209	315,028	0
<i>additional items (not in calculator)</i>								
		property tax transfer-spec ed 8097		4,892	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	0	0	0
<i>General Fund total</i>				\$222,285 ◆	\$286,622 ●	\$303,209 □	\$315,028 ▼	\$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	3,557	0			
general fund	0000	802x-804x	Property Taxes	122,708	122,345			
general fund	0000	8091	LCFF transfer	0	0			
general fund	0000	8096	In-Lieu of Property Tax	0	0			
		<i>subtotal</i>		217,392	286,622			
general fund	6500	8097	property tax transfer-special educ	4,893	0			
<i>General Fund total</i>				\$222,285 ◆	\$286,622 ●			
Multi-year Projection								
MYP- general fund			LCFF Sources (8010-8099)	222,285	286,622	303,209	315,028	0
<i>General Fund total</i>				\$222,285 ◆	\$286,622 ●	\$303,209 □	\$315,028 ▼	\$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	303,209	315,028

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2022-23)				
District Regular	7.69	9.35		
Charter School	0.00	0.00		
Total ADA	7.69	9.35	21.6%	Not Met
1st Subsequent Year (2023-24)				
District Regular	7.00	10.19		
Charter School				
Total ADA	7.00	10.19	45.6%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	8.00	7.69		
Charter School				
Total ADA	8.00	7.69	(3.9%)	Not 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 first interim projections 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)

Student population uncertain, expect two new students in 2023-24, possible 2 others from family returning.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	8.00		
	Charter School			
	Total Enrollment	8.00		
1st Subsequent Year (2023-24)	District Regular	10.00	0.0%	Met
	Charter School	10.00		
	Total Enrollment	10.00		
2nd Subsequent Year (2024-25)	District Regular	10.00	0.0%	Met
	Charter School	10.00		
	Total Enrollment	10.00		

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)			
District Regular	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	8	11	
Charter School			
Total ADA/Enrollment	8	11	72.7%
Historical Average Ratio:			72.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			73.4%

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	7	8		
Charter School	0			
Total ADA/Enrollment	7	8	87.5%	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)

Always possible enrollment and ADA fluctuations due to small school size and the difference of one family moving in or out of district.

4. **CRITERION: LCFF Revenue**

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2022-23)	286,622.00	286,622.00	0.0%	Met
1st Subsequent Year (2023-24)	291,848.00	303,209.00	3.9%	Not Met
2nd Subsequent Year (2024-25)	298,183.00	315,028.00	5.6%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Additional Necessary Small School funding.

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 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	75,663.00	356,492.00	21.2%	Met
1st Subsequent Year (2023-24)	138,089.00	358,446.00	38.5%	Not Met
2nd Subsequent Year (2024-25)	141,031.00	366,473.00	38.5%	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)

Having difficulty hiring staff.

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	119,607.00	119,607.00	0.0%	No
1st Subsequent Year (2023-24)	106,200.00	101,200.00	-4.7%	No
2nd Subsequent Year (2024-25)	106,200.00	101,200.00	-4.7%	No

Explanation:
(required if Yes)

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

Current Year (2022-23)	82,498.00	532,505.00	545.5%	Yes
1st Subsequent Year (2023-24)	59,800.00	24,800.00	-58.5%	Yes
2nd Subsequent Year (2024-25)	60,300.00	24,900.00	-58.7%	Yes

Explanation:
(required if Yes)

Not budgeting for one-time revenues including Reading and Literacy Grant of \$450,000.

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

Current Year (2022-23)	104,283.00	108,083.00	3.6%	No
1st Subsequent Year (2023-24)	101,504.00	105,000.00	3.4%	No
2nd Subsequent Year (2024-25)	101,000.00	105,000.00	4.0%	No

Explanation:
(required if Yes)

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

Current Year (2022-23)	30,176.00	31,144.00	3.2%	No
1st Subsequent Year (2023-24)	24,400.00	24,000.00	-1.6%	No
2nd Subsequent Year (2024-25)	24,400.00	24,000.00	-1.6%	No

Explanation:
(required if Yes)

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

Current Year (2022-23)	355,823.00	832,073.00	133.8%	Yes
1st Subsequent Year (2023-24)	303,198.00	237,787.00	-21.6%	Yes
2nd Subsequent Year (2024-25)	312,211.00	242,572.00	-22.3%	Yes

Explanation:
(required if Yes)

Not including services for one-time grants including Reading Literacy Grant of \$450,000

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	306,388.00	760,195.00	148.1%	Not Met
1st Subsequent Year (2023-24)	267,504.00	231,000.00	-13.6%	Not Met
2nd Subsequent Year (2024-25)	267,500.00	231,100.00	-13.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	385,999.00	863,217.00	123.6%	Not Met
1st Subsequent Year (2023-24)	327,598.00	261,787.00	-20.1%	Not Met
2nd Subsequent Year (2024-25)	336,511.00	266,572.00	-20.8%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Not budgeting for one-time revenues including Reading and Literacy Grant of \$450,000.

Explanation:

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

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

Explanation:

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

Explanation:

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

Not including services for one-time grants including Reading Literacy Grant of \$450,000

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

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

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

District exempt.

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)	53.1%	119.2%	125.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	17.7%	39.7%	42.0%

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	Deficit Spending Level	
	Unrestricted Fund Balance	Expenditures	(If Net Change in	
	(Form 011, Section E)	and Other Financing Uses	Unrestricted Fund	
	(Form MYPI, Line C)	(Form 011, Objects 1000-7999)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2022-23)	21,296.00	356,492.00	N/A	Met
1st Subsequent Year (2023-24)	39,563.00	358,446.00	N/A	Met
2nd Subsequent Year (2024-25)	43,455.00	366,473.00	N/A	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)
Current Year (2022-23)	
1st Subsequent Year (2023-24)	582,459.00
2nd Subsequent Year (2024-25)	622,022.00
	665,477.00

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance		Status
	General Fund		
	(Form CASH, Line F, June Column)		
Current Year (2022-23)	1,163,925.45	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.)	7.00	10.19	7.69
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):

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

No

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, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

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

- Expenditures and Other Financing Uses
(Form 011, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through
(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
(Line B1 plus Line B2)
- Reserve Standard Percentage Level
- Reserve Standard - by Percent
(Line B3 times Line B4)

Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1,035,203.00	494,646.00	502,673.00
0.00	0.00	0.00
1,035,203.00	494,646.00	502,673.00
5%	5%	5%
51,760.15	24,732.30	25,133.65

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)

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYPI, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYPI, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYPI, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYPI, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYPI, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYPI, Line E2c)
8. District's Available Reserve Amount
(Lines C1 thru C7)
9. District's Available Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

District's Reserve Standard

(Section 10B, Line 7):

Status:

Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
0.00		
75,000.00	76,000.00	77,000.00
474,934.00	513,497.00	555,952.00
0.00	0.00	0.00
0.00		
0.00		
0.00		
549,934.00	589,497.00	632,952.00
53.12%	119.18%	125.92%
75,000.00	75,000.00	75,000.00
Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:

(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	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 first interim projections that may impact the general fund operational budget?					<div style="border: 1px solid black; padding: 5px; text-align: center;">No</div>

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?

(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

N/A

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
CalSTRS				
CalPERS				49,826
				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				
CalPERS	97,658	1,527	10,283	(3,536)
	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
----	----	----

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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

No

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

n/a

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

n/a

2 OPEB Liabilities

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

First Interim

(Form 01CSI, Item S7A)

Second Interim

0.00	0.00
0.00	0.00

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

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

3 OPEB Contributions

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

First Interim

(Form 01CSI, Item S7A)

Second Interim

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

0.00	0.00

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

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

4. Comments:



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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

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

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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

- b. Amount contributed (funded) for self-insurance programs

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

- 4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

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	1.0	1.0	1.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

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

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(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

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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?

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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

If No, continue with section S8C.

N/A

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				

Data must be entered for all years.

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

--	--	--

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

2. Total cost of other benefits

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

--	--	--

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
- If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.
- _____
- _____
- _____
- _____
- _____
- _____

ADDITIONAL FISCAL INDICATORS

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

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

Superintendent services are still hired through Sonoma County Office of Education, prior person filling that role, retired June 2023.

Kash

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.

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)

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

Kashia Elementary

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