

ITEM #: 2
DATE: March 21, 2023

Rescue Union School District

AGENDA ITEM: **Stipulated Expulsion Student 22-23A**

RECOMMENDATION:

The Superintendent recommends the Board of Trustees approve the Stipulated Expulsion Agreement for Student 22-23A.

BACKGROUND:

There is now pending before the Board of Trustees of the Rescue Union SD a recommendation to expel Student 22-23A for violation of Education Code. Parent(s), student, site leadership and district leadership desire to settle the pending expulsion without proceeding to a hearing with the Board on this matter. Therefore, the parties, by execution of this agreement, make a knowing and intelligent waiver of their rights and agree to the terms set forth in the Stipulated Expulsion Agreement.

STATUS:

A discussion will be held in Closed Session on March 21, 2023 to consider the Stipulated Expulsion Agreement for Student 22-23A. Any action taken will be in open session.

FISCAL IMPACT:

N/A

BOARD GOAL:

Board Focus Goal I – STUDENT NEED:

- A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive, and diverse environment.

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: SOLAR POWER PURCHASE AGREEMENT (PPA) PROPOSAL

RECOMMENDATION:

The Superintendent recommends the Board receive a report from EcoMotion related to the Rescue Union School District solicitation of proposals for a potential Solar Power Purchase Agreement (PPA) project and award the contract to Excite Energy.

BACKGROUND:

On December 12, 2022 the California Public Utilities Commission (CPUC) adopted new policies and rates related to solar. These new policies and rates will apply to customers who submit an interconnection application on or after April 15, 2023. These changes limit the cost savings of solar projects significantly.

STATUS:

In December 2022, after the CPUC made their decision, Rescue USD leadership met with Bryce Chastain, a lawyer with Atkinson, Andelson, Loya, Ruud, & Romo (AALRR) who specializes in solar law. Subsequently Mr. Chastain put us in touch with EcoMotion. EcoMotion is a company with expertise in objective solar financial analysis and procurement options. Using a solar financial analysis tool, their professionals check optimal system sizing and orientation, as well as rate shift options, to ascertain the best economic scenarios to present to clients. Their team has managed solar projects for clients both with cash purchases and power purchase agreements (PPAs). We subsequently contracted with EcoMotion to assist us with seeking proposals from solar energy companies that have demonstrated qualifications, resources, expertise, and experience sufficient to undertake and complete our project on a timely and cost-efficient basis. We opened bids this past week and had four companies submit their proposals. EcoMotion assisted our team with vetting the proposals and Excite Energy was selected as our vendor. Excite Energy is based in El Dorado Hills with over 1000 successful projects since 2014.

The next phase of this process requires Excite Energy to meet the CPUC interconnection timelines to enable Rescue USD to qualify for the more favorable NEM 2.0 billing. Additionally, we will begin contract negotiations. Our attorney, Mr. Chastain, will ensure that the final agreement provides the utmost protections to the District, including a requirement that PG&E approves our solar application for NEM 2.0. Once Excite Energy can demonstrate performance on this task the Board will then award a contract to the company at a Board meeting this spring. If the company is unable to meet the timelines for NEM 2.0 the contract will be null and void.

FISCAL IMPACT:

Based on Excite Energy's proposal we anticipate approximately \$200k saving per year.

BOARD GOAL(S):

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal V - FACILITY / HOUSING

Build, improve and maintain school facilities to meet current and future education needs while integrating the most effective and efficient use of resources.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.



SOLAR WITH CONFIDENCE 3/21/23

RUSD Solar PPA Request for Proposals process

- **Power Purchase Agreement**
- **The RFP Process**
- **Evaluating Proposals**
- **Next Steps**

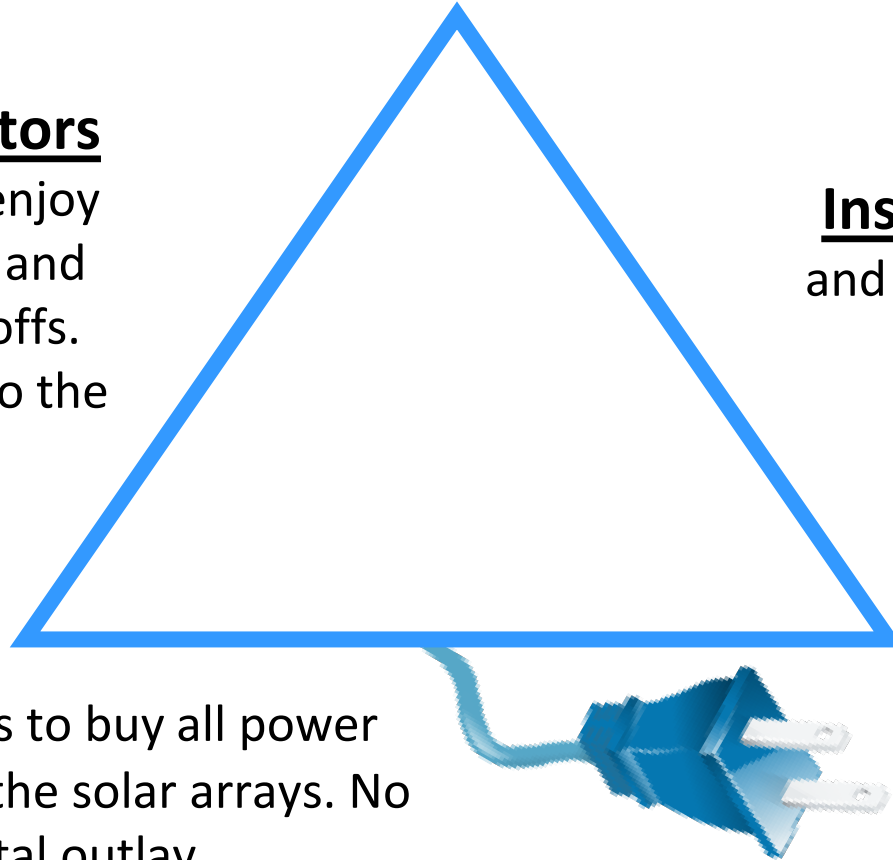
Power Purchase Agreement

Third party investors

finance system and enjoy rebates, tax credits, and depreciation write-offs. They sell the power to the host.

Installer builds and maintains the system.

Host agrees to buy all power produced by the solar arrays. No capital outlay.



Net metering by utility

The RFP Process

- EcoMotion assessed the District's solar potential to be approximately 1650 kW at 7 school sites.
- A "Request for Proposals" was drafted and posted on the RUSD website
- Well known PPA companies and firms that had approached the District were notified
- The deadline for proposals was extended to allow greater participation

Estimated District PV Capacity

Rescue Union School District		
School	Annual kWh use	Target kW size
Green Valley ES	295,000	175
Jackson ES	301,000	179
Lake Forest ES	288,000	171
Lakeview ES	324,000	192
Rescue ES	298,000	177
Marina Village MS	424,000	252
Pleasant Grove MS	872,000	518
Total		1,665

6 Firms Responded and Joined Site Walks



Four Firms submitted proposals



PPA Proposal Comparison

Firm and PPA Partner	kW Capacity Proposed	Term	PPA Price per kWh	Escalator	Experience, Qualifications, and Equipment
SiteLogIQ / BluePath Finance	1,616.76	30 years	under \$0.20	2%	✓
Luminace/Brookfield Renewable	1,271.70	25 years	under \$0.20	2.50%	✓
Ameresco	1,638.27	25 years	under \$0.22	0%	✓
Excite Energy /New Energy Equity	1,664.62	25 years	under \$0.18	0%	✓

Next Steps



- Excite Energy will prepare and submit PG&E interconnection applications
- RUSD will negotiate the PPA contract with New Energy Equity (the financing entity)
- RUSD will wait until the application is deemed complete to sign the contract
- Excite Energy will build the PV systems



SOLAR WITH CONFIDENCE

Q & A

Thank you!

ITEM#: 4a
DATE: March 21, 2023

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Fiscal Year 2022-23 2nd Interim Budget Update**

BACKGROUND:

All California school districts are required to submit a Second Interim Report to the County Office of Education testifying to the District's ability to meet its financial obligations for the current and the two subsequent fiscal years.

STATUS:

The Fiscal Year 2022-23 2nd Interim Budget presents the budgetary goals of the Rescue Union School District. The District is projecting a budget surplus in fiscal years 2022-23, 2023-24 or 2024-25. The Fiscal Year 2022-23 Budget shows the District is able to meet its financial obligations for the current and two subsequent years, however the District has not yet completed negotiations for 2023-24.

FISCAL IMPACT:

The Fiscal Year 2022-23 Budget projects a surplus of \$450,450 of unrestricted funds.

In the multi-year projection, the District maintains sufficient reserves in the current and two subsequent years to meet the 10% Board required reserve level.

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent budget processes in order to meet the needs of our students.

RECOMMENDATION:

The District Staff recommends the Board of Trustees approve the 2nd Interim update to the Fiscal Year 2022-23 Budget.



Rescue Union School District

2022-23 2nd Interim Update



Board of Trustees

Michael Gordon, President Kim White, Vice President
Michelle Bebout, Clerk Jamie Hunter, Member Michael Flaherty, Member



The promise of public education is for every child to succeed in school and life. To realize this promise, every child must be given resources, support, and interventions based on his or her needs. Our school district is uniquely positioned to fulfill this promise to all of our students.

The concept of educational equity can mean different things to different people so the Rescue Union School District Board of Trustees and Superintendent want to be very clear with our intention:

- We affirm in our actions that each student can, will, and shall learn.
- We believe educational equity is the intentional allocation of resources, instruction, and opportunities according to need.
- We affirm that factors including but not limited to disability, race, ethnicity, and socio-economic status, should not affect our students rights to quality educational opportunities.



Timeline and Certifications

School Districts and county offices of education are required to file two reports during the fiscal year (interim reports) on the status of their financial health.

- The ***first interim report is due by December 15*** and the ***second interim report is due by March 15***.
- These reports must include a certification of whether a school district is able to meet its financial obligations. The certifications are classified as positive, qualified, or negative.
 - A ***positive*** certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years.
 - A ***qualified*** certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years.
 - A ***negative*** certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.
- The county superintendent of schools determines the validity of a school district's certification, and may reclassify a district's certification from positive to qualified or negative.



Timeline and Certifications

Financial Cycle for 2022-23

- ✓ **June 14, 2022** – Public Hearing
- ✓ **June 28, 2022** – Board Approval/Budget Adoption
- ✓ **August/September 2022** - If there are material changes in the District budget due to state budget adoption or revision, budget revisions are due 45 days afterwards.
- ✓ **December 2022** - First Interim Budget
- ✓ **March 2023** - Second Interim Budget
- ✓ **June 2023** - June Budget Update (with 2023-24 budget adoption)
- ✓ **September 2023** - Unaudited Actual Financials
- ✓ **December 2023** - Audit Report



2022-23

2nd Interim Budget

- This revision includes:
 - Updated budget assumptions
 - Multi-year budget assumptions
 - Including updated attendance and enrollment
 - Historical Enrollment and Attendance
 - Updated revenues
 - Updated expenditures
 - STRS/PERS update
 - A look into the future
 - Updated cash-flow (separate report)
 - Detail Multi-year projections (separate report)
 - All fund summary report (separate report)
- Next budget update June 2023 (with 2023-24 budget adoption)



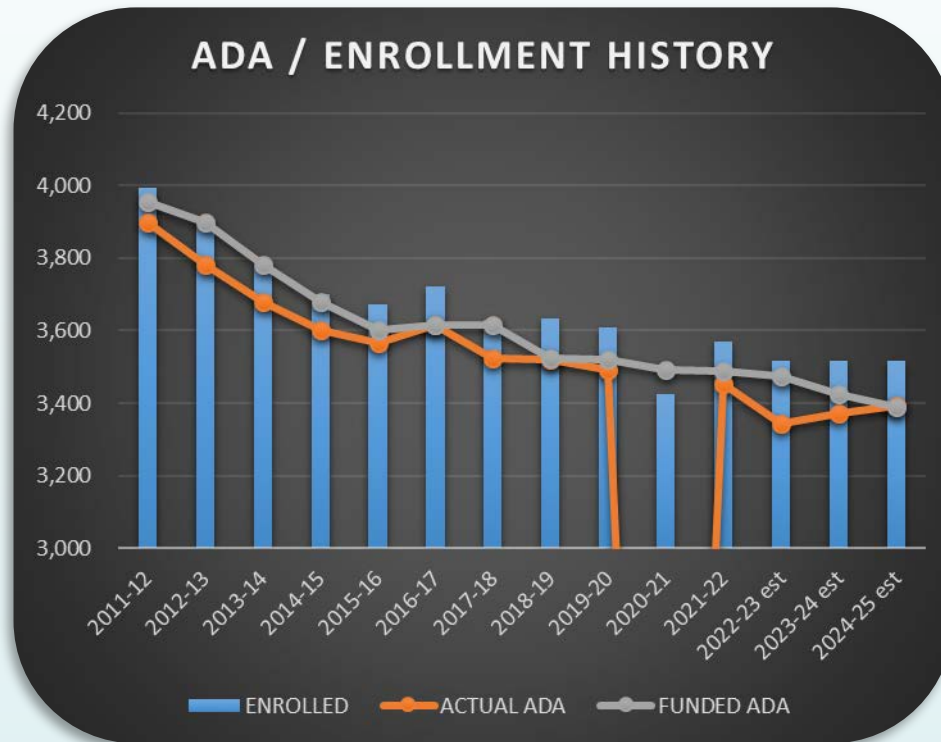


Multi-Year Budget Assumptions

ASSUMPTIONS	2022-23	2023-24	2024-25
<u>COLA</u>	6.56%	8.13%	3.54%
<u>ENROLLED / ADA</u>	3,518 / 3,343.00	3,518 / 3,372.77	3,518 / 3,391.50
<u>FUNDED ADA</u>	3,501.59	3,452.92	3,417.46
<u>UPC %</u>	18.83%	18.69%	17.87%
<u>STRS RATE / PERS RATE</u>	19.10% / 25.37%	19.10% / 27.00%	19.10% / 28.10%
<u>NEGOTIATION STATUS</u>	SETTLED	NOT SETTLED	NOT SETTLED
<u>ONE-TIME FUNDS</u>	CARES - \$1.6 mil	EEF - Year 3 \$188k	EEF - Year 3 \$188k
	EEF - Year 2 \$188k	Est Retirees: 5	Est Retirees: 3



RUSD Enrollment History



School Districts receive funding on the greater of current or prior year average daily attendance (ADA), with some annual adjustments.

We have had an annual average decline of 1% in ADA since 2013. Using our grade level average changes year to year and the Demographic Study, we are projecting flat enrollment combined with improving attendance.



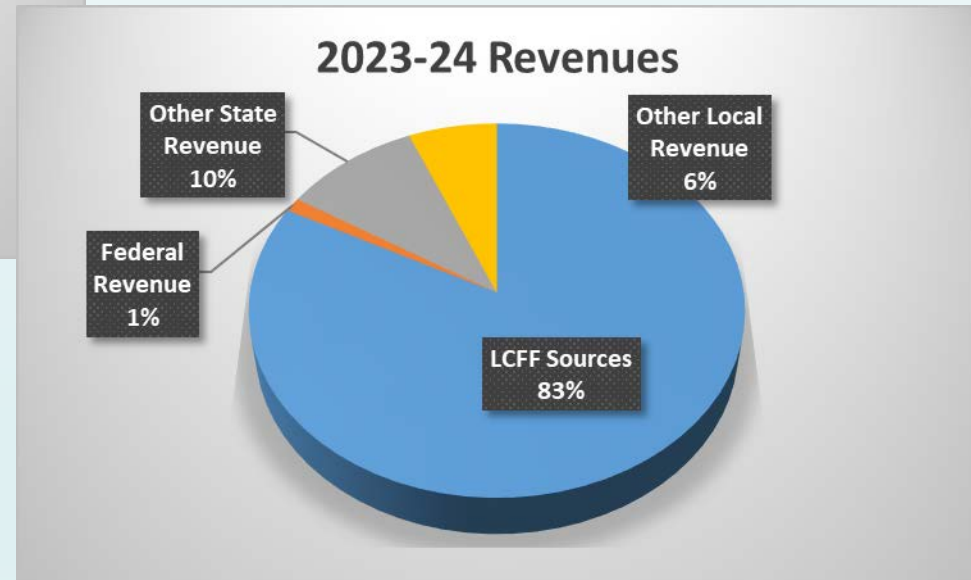
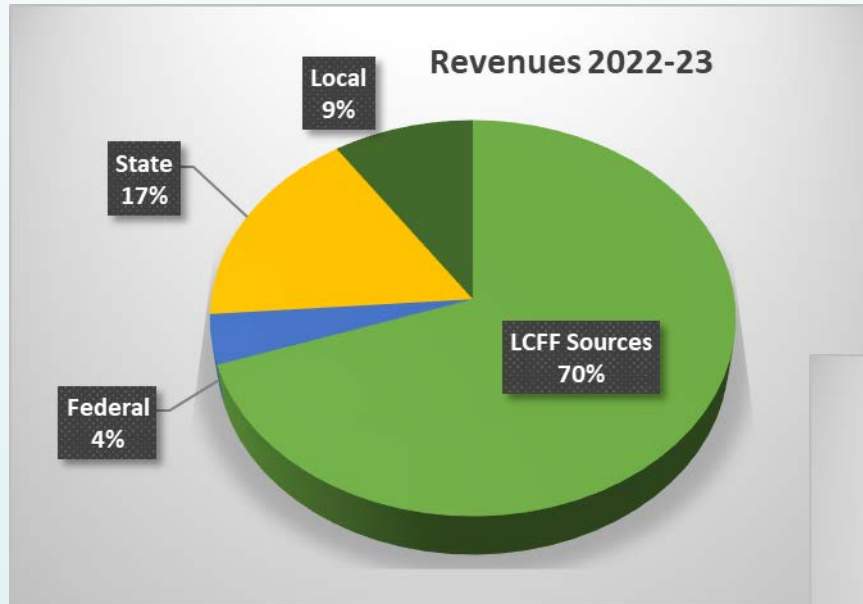
General Fund

Rescue Union District Financial Status Comparison 2022-23										
	b	c	d	e	f	g	h	i	j	k
		1st Interim 2022-23			2nd Interim 2022-23			Compare 1st Interim to 2nd Interim		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
4										
5										
6	Revenue Detail									
7	LCFF Sources (8010-8099)	36,328,149	-	36,328,149	36,141,809	-	36,141,809	(186,340)	-	(186,340)
8	Federal Revenue (8100-8299)	-	2,097,885	2,097,885	-	2,102,378	2,102,378	-	4,493	4,493
9	Other State Revenue (8300-8599)	744,513	7,902,498	8,647,011	899,893	7,909,492	8,809,386	155,380	6,994	162,375
10	Other Local Revenue (8600-8799)	2,189,678	2,377,411	4,567,089	2,189,971	2,577,336	4,767,307	293	199,925	200,218
11	Total Revenue	39,262,340	12,377,794	51,640,134	39,231,673	12,589,207	51,820,880	(30,667)	211,412	180,746
12										
13	Expenditure Detail									
14	Certificated	16,322,472	2,933,824	19,256,296	16,308,620	2,990,944	19,299,564	(13,853)	57,121	43,268
15	Classified	5,099,605	2,684,752	7,784,357	5,117,973	2,773,771	7,891,744	18,368	89,019	107,387
16	Employee benefits	7,167,183	4,073,443	11,240,626	7,145,953	4,151,014	11,296,967	(21,231)	77,571	56,340
17	Books & Supplies	794,184	1,866,410	2,660,594	797,143	2,274,268	3,071,411	2,958	407,859	410,817
18	Service, Other Operating	2,117,707	3,198,346	5,316,053	2,322,285	2,726,167	5,048,451	204,577	(472,179)	(267,601)
19	Capital Outlay	1,714,670	170,852	1,885,522	1,714,670	198,355	1,913,025	-	27,503	27,503
20	Other Outgo	253,533	1,073,938	1,327,471	253,533	1,157,942	1,411,475	-	84,004	84,004
21	Indirect Costs	(187,187)	156,036	(31,151)	(194,938)	158,039	(36,899)	(7,752)	2,004	(5,748)
22	Total Expenditures	33,282,168	16,157,599	49,439,768	33,465,237	16,430,501	49,895,737	183,068	272,901	455,970
23										
24	Excess/(Deficiency)	5,980,171	(3,779,805)	2,200,366	5,766,436	(3,841,294)	1,925,142	(213,735)	(61,489)	(275,224)
25										
26	Other Financing Sources/uses									
27	Transfers In			-			-	-	-	-
28	Transfers Out	-	-	-			-	-	-	-
29	Other Sources	-	-	-			-	-	-	-
30	Other Uses	-	-	-			-	-	-	-
31	Contributions (8800-8999)	(5,681,350)	5,681,350	-	(5,315,986)	5,315,986	-	365,364	(365,364)	-
32	Total Other Sources/Uses	(5,681,350)	5,681,350	-	(5,315,986)	5,315,986	-	365,364	(365,364)	-
33										
34	Net Inc/Dcr to Fund Balance	298,821	1,901,545	2,200,366	450,450	1,474,692	1,925,142	151,629	(426,853)	(275,224)
35										
36	Beginning Balance	7,468,207	2,475,272	9,943,479	7,468,207	2,475,272	9,943,479	-	-	-
37	Ending Balance	7,767,029	4,376,817	12,143,845	7,918,658	3,949,964	11,868,621	151,629	(426,853)	(275,224)



2022-23

2nd Interim Revenue Projections

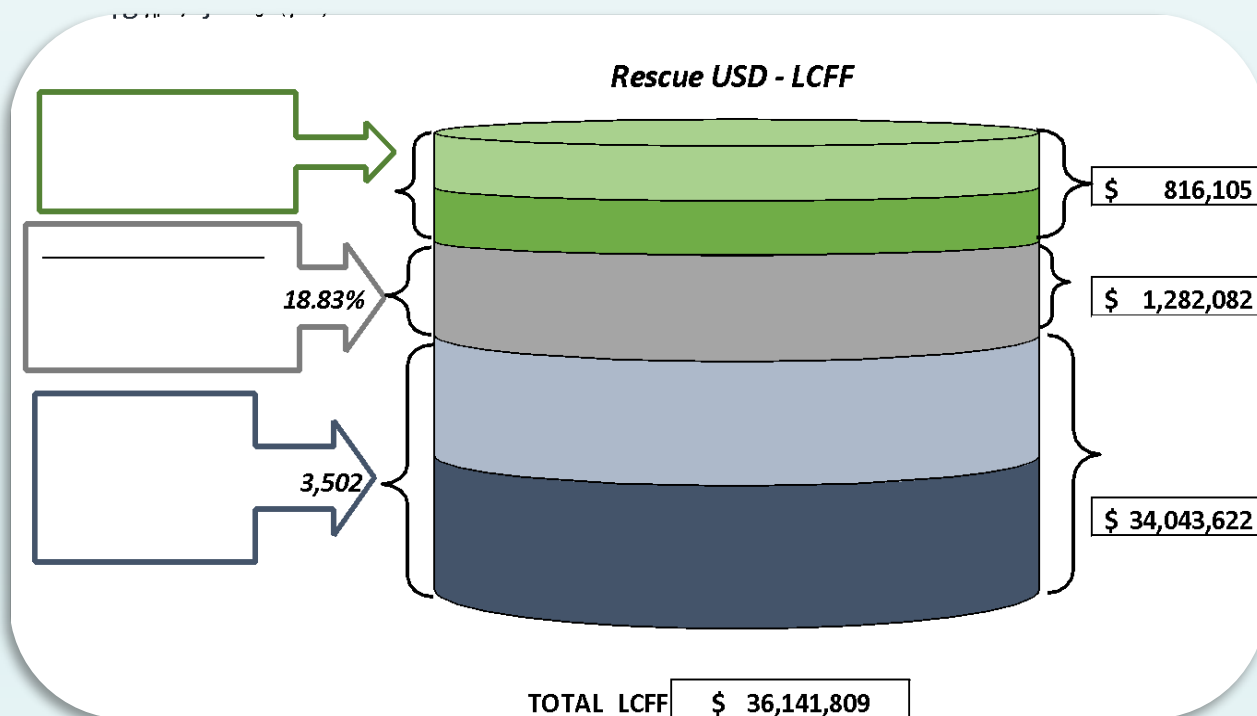


Local Control Funding Formula (LCFF) funds are our primary source of revenues. As one-time COVID and local bus grant funds are fully spent, our LCFF is 83% of our total revenue.



LCFF-Local Control Funding Formula

- Base grant and Grade Span Adjustment is based on greater of current or prior year ADA
- Supplemental and concentration funding is added based on the “unduplicated count” percentage
 - Supplemental funding is 20% of our funding by grade x our Unduplicated rate
 - Concentration funding is available to Districts with at least 55% UPP
- Home to school transportation and TIIG are both funded at 2012-13 funding level



LCFF Base Rates:	
*TK-3	\$ 10,119
4-6	\$ 9,304
7-8	\$ 9,580
*includes grade span adjustment	



Revenue Changes since 1st Interim

Total Revenue Change \$180,746

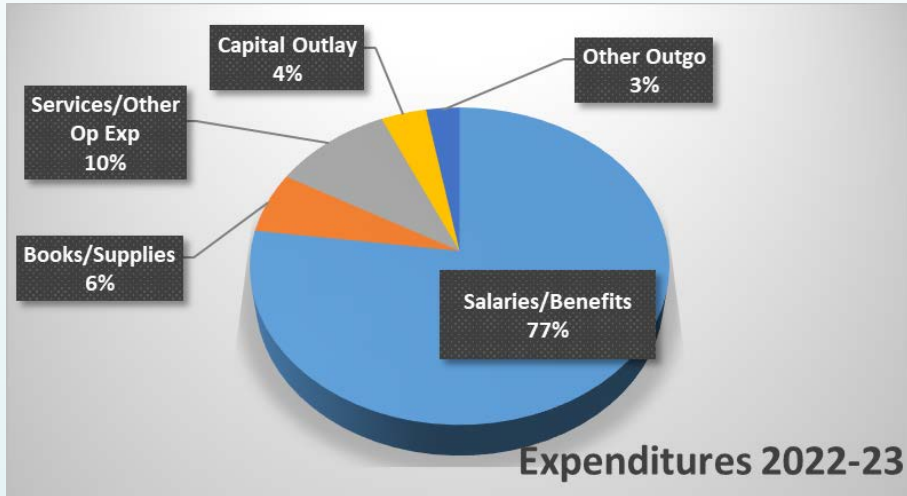
- **LCFF** \$<186,340>
 - Move \$150k to state (Home to School Transp)
- **Federal** \$4,493
 - \$4k Title I
- **State** \$162,375
 - \$13k State Lottery
 - \$150k Home to School Transp
- **Local** \$200,218
 - \$134k Donations
 - \$66k Special Education



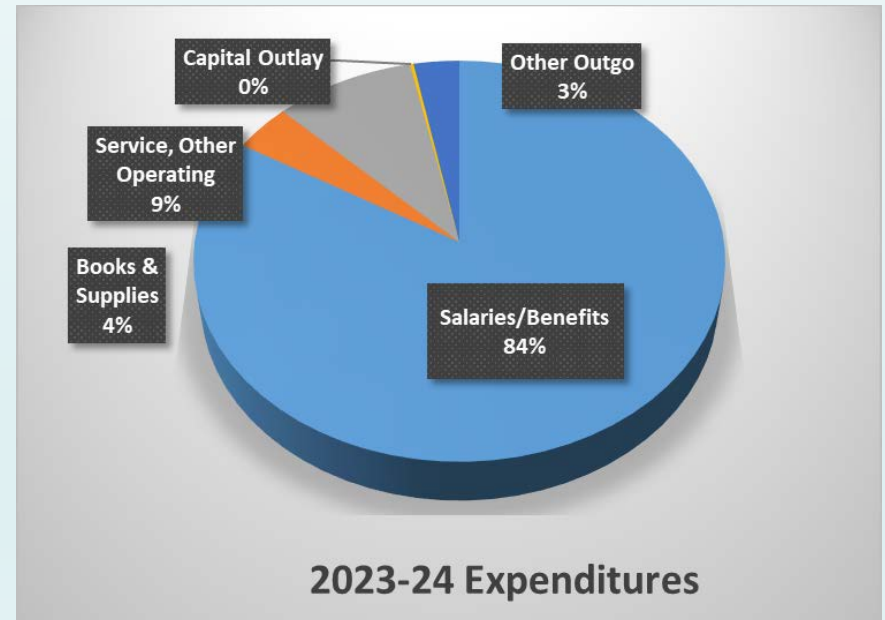


2022-23

2nd Interim Expenditure Projections



Once all of the COVID funds and one-time expenditures such as the bus purchase are completed, Salaries/Benefits will be 84% of our total expenditures





Expenditure Changes since 1st Interim

- **Salaries/Benefits** - \$206,995
 - \$67k Updated Class Summer School Salaries
 - \$40k New Hire Class updates
 - \$50k Prof Dev Cert Subs
 - \$56k Updated Benefits
- **Books/Supplies** - \$410,817
 - \$180k NGSS adoption
 - \$230k shift from Services
- **Services/Contracts** - \$<235,816.98>
 - \$240k increase to PGE
 - \$<230k> shift to Supplies
 - \$<145k> shift to salaries for Summer School
 - \$<100k> shift from maintenance to PGE
- **Capital Outlay** - \$27k
 - \$27k Floor Cleaners
- **Other Outgo** - \$84,004
 - \$84k Regional Prog Aides

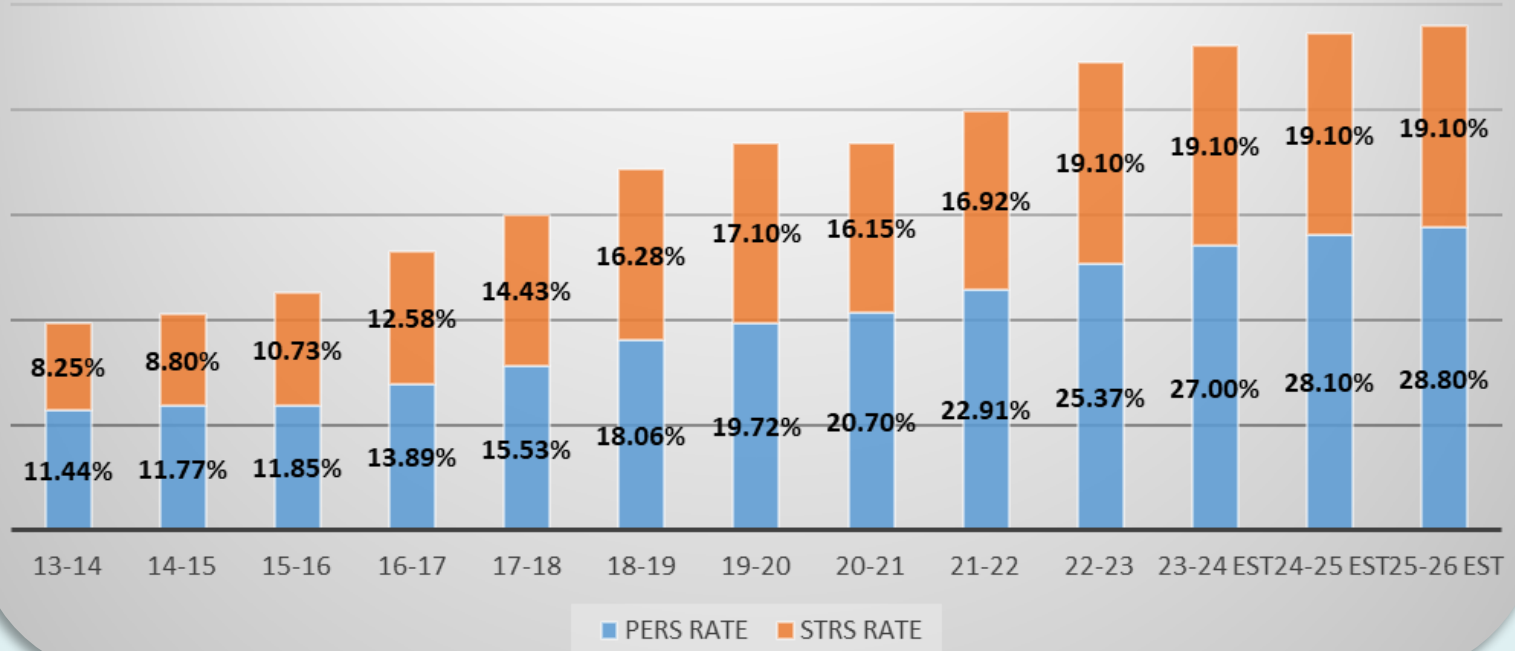




STRS/PERS

Historical rates and costs

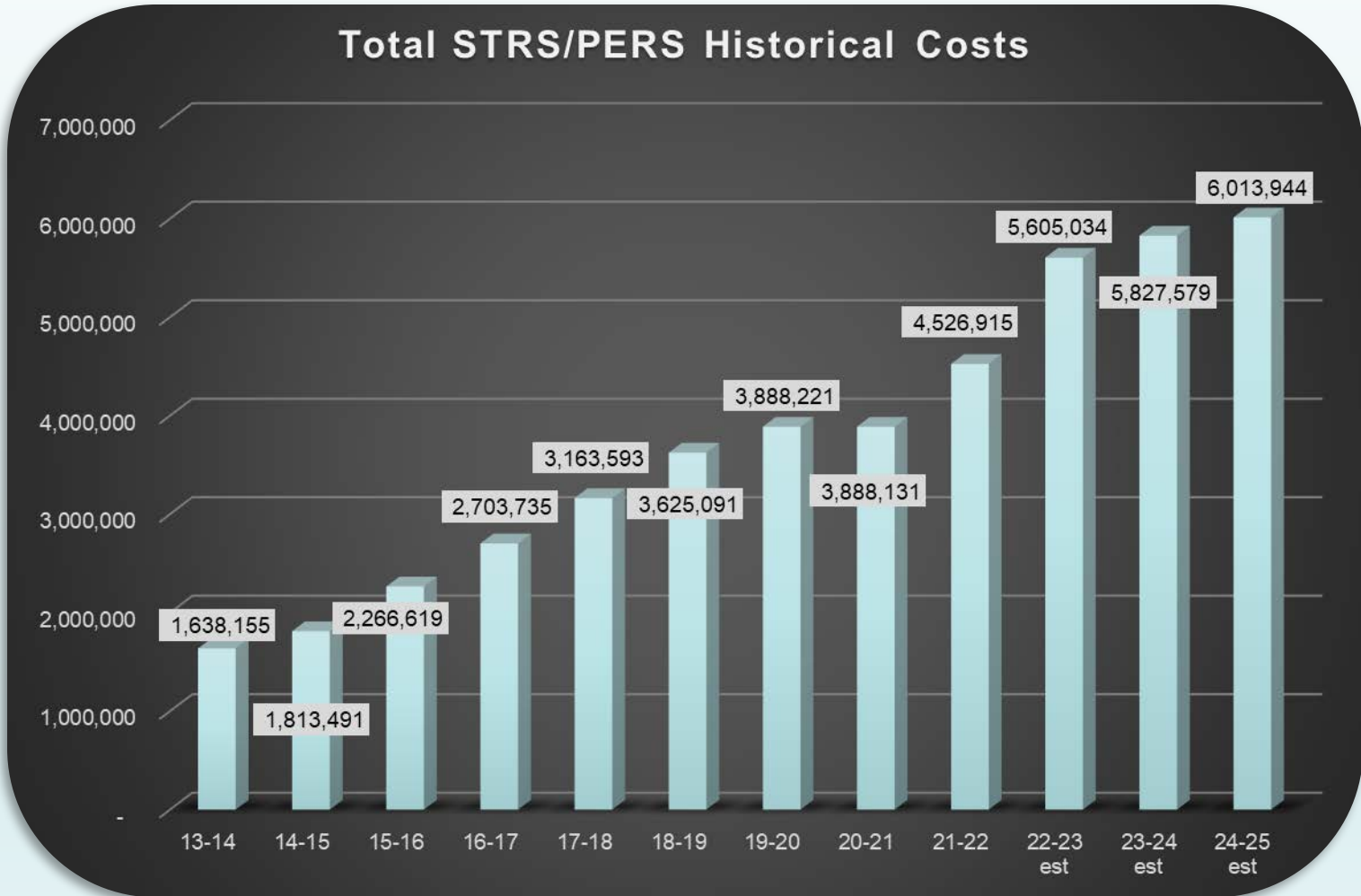
STRS / PERS Historical Rates





STRS/PERS

Historical rates and costs





Multi-Year Projections (MYP)

Assumptions - Revenues

- LCFF ADA relief - \$618k
 - Potential averaging or enrollment changes – still unknown
- Educator Effectiveness
 - Total **\$815,622**
 - 2021-22 \$50k
 - 2022-23 to 2026-27 \$188k annually
- Learning Recovery Grant and Art/Music/Discretionary Grant
 - Will bring plan for approval in April
 - Plan includes board approved expenses from May 2022 study session
- Prop 28 Art/Music not yet included in
- Expanded Learning Opportunities Program (ELOP)
 - 2022-23 **\$963,952**
 - Requirements include
 - Offer after school programs up to a 9 hour day
 - Offer 30 additional 9 hour days (i.e. summer school)
 - Required to offer the ELOP to all TK/K-6 classroom based unduplicated pupils and provide program access to 50% of enrolled TK/K-6 classroom-based unduplicated pupils.
 - Plan to be approved by the board prior to use of funds.



Multi-Year Projections (MYP)

Assumptions – Expenditures

- Continue \$75,000 annual Tech Replacement Budget
- No changes to staffing
 - While this budget assumes all retirees will be replaced, we need to wait for student enrollment to ensure we know where to hire (e.g. additional TK classes, LTIS, etc.)
- One-time COVID positions continue
 - 4th Utility Technician (grounds)
 - Roving custodian
 - Additional Health Office Nurse (HON) time
- 3 year positions expire June 2025, so they are included in the current MYP
 - Special Education Supports (2022-2025) \$ 600,000
 - Deferred Maintenance Commitment \$ 350,000
 - Prep for grades 1-3 (2022-2023 pilot) \$ 203,000
 - Garden / Outdoor Education (2022-2025)
\$ 125,000
 - Student Support Secretary to replace DO Clerk (2022-2025) \$ 150,000
 - Increase all counselors at each site to full-time – on-going \$ 140,000



Multi-Year Projections (MYP) Assumptions

Expenditures

- 3 year positions expire June 2025, so they are included in the current MYP
 - Special Education Supports (2022-2025)
\$ 600,000
 - Deferred Maintenance Commitment
\$ 350,000
 - Prep for grades 1-3 (2022-2023 pilot)
\$ 203,000
 - Garden / Outdoor Education (2022-2025)
\$ 125,000
 - Student Support Secretary to replace DO Clerk (2022-2025) \$ 150,000
 - Increase all counselors at each site to full-time – on-going \$ 140,000



**Rescue Union School District
Multi-Year Projected Budget**

2022-23 2nd Interim MYP		I 2023-24 2nd INTERIM Unrestricted	J 2023-24 2nd INTERIM Restricted	K 2023-24 2nd INTERIM Total	L DIFFERENCE K - G	M 2024-25 2nd INTERIM Unrestricted	N 2024-25 2nd INTERIM Restricted	O 2024-25 2nd INTERIM Total	P DIFFERENCE O - K
COLA		8.13%				3.54%			
LCFF Enrollment		3,518				3,518			
LCFF ADA:		3,452.92				3,417.46			
UPC %		18.69%				17.87%			
A. REVENUE:									
LCFF Sources	8010- 8099	38,545,724	-	38,545,724	2,403,915	39,444,928	-	39,444,928	899,204
Federal Revenue	8100- 8299	-	553,268	553,268	(1,549,111)	-	541,148	541,148	(12,120)
Other State Revenue	8300- 8599	899,893	3,822,708	4,722,601	(4,086,784)	899,893	3,772,708	4,672,601	(50,000)
Local Revenue	8600- 8799	572,122	2,224,215	2,796,337	(1,970,969)	425,587	2,224,215	2,649,802	(146,535)
TOTAL REVENUE		40,017,739	6,600,191	46,617,930	(5,202,949)	40,770,408	6,538,071	47,308,479	690,549
B. EXPENDITURES:									
Certificated Salaries	1000- 1999	17,015,623	2,502,595	19,518,219	218,655	17,276,036	2,502,595	19,778,630	260,411
Classified Salaries	2000- 2999	5,549,252	2,531,179	8,080,431	188,687	5,755,857	2,531,179	8,287,037	206,605
Benefits	3000- 3999	7,659,053	3,880,561	11,539,614	242,647	7,871,436	3,880,561	11,751,997	212,383
Books & Supplies	4000- 4999	1,050,882	745,288	1,796,170	(1,275,241)	1,074,981	724,046	1,799,027	2,857
Services	5000- 5999	2,384,401	2,002,833	4,387,234	(661,218)	2,384,401	2,010,046	4,394,447	7,213
Capital Outlay	6000- 6599	6,400	100,000	106,400	(1,806,625)	6,400	100,000	106,400	-
Other Outgo	7100- 7299	267,461	1,157,942	1,425,403	13,928	278,204	1,157,942	1,436,146	10,743
Direct Support/Indirect Costs	7300- 7399	(253,587)	212,908	(40,679)	(3,780)	(253,631)	212,952	(40,679)	-
TOTAL EXPENDITURES		33,679,485	13,133,307	46,812,792	(3,082,946)	34,393,683	13,119,321	47,513,004	700,212
C. EXCESS (DEFICIENCY)		6,338,254	(6,533,115)	(194,861)	(2,120,003)	6,376,725	(6,581,250)	(204,525)	(9,664)
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers In	8910- 8929	-	-	-	-	-	-	-	-
Interfund Transfers Out	7610- 7629	-	-	-	-	-	-	-	-
Other Sources	8930- 8979	-	-	-	-	-	-	-	-
Other Uses	7630- 7699	-	-	-	-	-	-	-	-
Contributions	8980- 8999	(5,753,177)	5,753,177	-	-	(5,780,731)	5,780,731	-	-
TOTAL SOURCES/USES		(5,753,177)	5,753,177	-	-	(5,780,731)	5,780,731	-	-
E. NET INCREASE (DECREASE)		585,077	(779,938)	(194,861)	(2,120,003)	595,994	(800,519)	(204,525)	(9,664)



**Rescue Union School District
Multi-Year Projected Budget**

	I 2023-24 2nd INTERIM Unrestricted	J 2023-24 2nd INTERIM Restricted	K 2023-24 2nd INTERIM Total	L DIFFERENCE K - G	M 2024-25 2nd INTERIM Unrestricted	N 2024-25 2nd INTERIM Restricted	O 2024-25 2nd INTERIM Total	P DIFFERENCE O - K
2022-23 2nd Interim MYP								
G. COMPONENTS OF THE ENDING BALANCE:								
a) Nonspendable								
Revolving Cash	6,500		6,500	-	6,500		6,500	-
Stores			-	-			-	-
Prepaid expenses			-	-			-	-
All Others			-	-			-	-
b) Restricted		3,170,025	3,170,025	(779,938)		2,369,506	2,369,506	(800,519)
Educator Effectiveness RS 6266		423,483	423,483	(187,200)		236,283	236,283	(187,200)
Lottery Instructional Materials RS 6300		4,660	4,660	(4,667)		27,085		
Learning Recover SpEd RS 6537								
CTBG RS 9054		65,605	65,605	25,455		43,867		
Early Intervention RS 6547		204,107				192,794		
Learning Recovery Emer Grant RS 7435		425,862				-		
Arts & Music Block Grant RS 6762		2,046,309	2,046,309	(100,759)		1,869,977	1,869,977	(176,332)
c) Committed								
Stabilization Arrangements								
Other Commitments	3,815,956		3,815,956	893,372	4,357,964		4,357,964	542,008
Liability - Compensated Absences	100,000		100,000		100,000		100,000	
Liability - H/W Prior Year adjust	150,000		150,000		150,000		150,000	
U/R Lottery - Instr Supplies / Textbook Adopt	845,096		845,096		566,649		566,649	
MAA - Health services	71,296		71,296		50,052		50,052	
Emergency Facility Needs	500,000		500,000		500,000		500,000	
Declining Enrollment Mitigation	2,149,564		2,149,564		2,991,263		2,991,263	
d) Assigned								
Assigned Descriptions:								
Liability - Compensated Absences								
Liability - H/W Prior Year adjust								
U/R Lottery - Instr Supplies / Textbook Adopt								
Emergency Facility Needs								
Misc Reserves								
e) Unassigned								
Reserve for Economic Uncertainties 10%	4,681,279		4,681,279	(308,295)	4,735,265		4,735,265	53,986
Unassigned/Unappropriated			-	-			-	-
Ending Fund Balance	8,503,735	3,170,025	11,673,760	(1,088,233)	9,099,729	2,369,506	11,469,235	(568,057)



Future Budget Impacts



- Enrollment updates and impacts to LCFF
- May Revise and Final State Budget Adoption
- One-Time CARES grant fully spent
- Class Sizes return to pre-COVID sizes
- Negotiations





Questions?



Rescue Union School District
Multi-Year Projected Budget

2022-23 2nd Interim MYP		B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
		2022-23	2022-23	2022-23	2022-23	2022-23	2022-23	DIFFERENCE	2023-24	2023-24	2023-24	DIFFERENCE	2024-25	2024-25	2024-25	DIFFERENCE
		1st Interim	1st Interim	1st Interim	2nd INTERIM	2nd INTERIM	2nd INTERIM	G - D	2nd INTERIM	2nd INTERIM	2nd INTERIM	K - G	2nd INTERIM	2nd INTERIM	2nd INTERIM	O - K
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	O - K
COLA		6.56%			6.56%				8.13%				3.54%			
LCFF Enrollment		3,518			3,518				3,518				3,518			
LCFF ADA-		3,503.93			3,501.59				3,452.92				3,417.46			
UPC %		18.78%			18.83%				18.69%				17.87%			
A. REVENUE:																
LCFF Sources	8010-8099	36,328,149	-	36,328,149	36,141,809	-	36,141,809	(186,340)	38,545,724	-	38,545,724	2,403,915	39,444,928	-	39,444,928	899,204
Federal Revenue	8100-8299	-	2,097,885	2,097,885	-	2,102,378	2,102,378	4,493	-	553,268	553,268	(1,549,111)	-	541,148	541,148	(12,120)
Other State Revenue	8300-8599	744,513	7,902,498	8,647,011	899,893	7,909,492	8,809,386	162,375	899,893	3,822,708	4,722,601	(4,086,784)	899,893	3,772,708	4,672,601	(50,000)
Local Revenue	8600-8799	2,189,678	2,377,411	4,567,089	2,189,971	2,577,336	4,767,307	200,218	572,122	2,224,215	2,796,337	(1,970,969)	425,587	2,224,215	2,649,802	(146,535)
TOTAL REVENUE		39,262,340	12,377,794	51,640,134	39,231,673	12,589,207	51,820,880	180,746	40,017,739	6,600,191	46,617,930	(5,202,949)	40,770,408	6,538,071	47,308,479	690,549
B. EXPENDITURES:																
Certificated Salaries	1000-1999	16,322,472	2,933,824	19,256,296	16,308,620	2,990,944	19,299,564	43,268	17,015,623	2,502,595	19,518,219	218,655	17,276,035	2,502,595	19,778,630	260,411
Classified Salaries	2000-2999	5,099,605	2,684,752	7,784,357	5,117,973	2,773,771	7,891,744	107,387	5,549,252	2,531,179	8,080,431	188,687	5,755,857	2,531,179	8,287,037	206,605
Benefits	3000-3999	7,167,183	4,073,443	11,240,626	7,145,953	4,151,014	11,296,967	56,340	7,659,053	3,880,561	11,539,614	242,647	7,871,436	3,880,561	11,751,997	212,383
Books & Supplies	4000-4999	794,184	1,866,410	2,660,594	797,143	2,274,268	3,071,411	410,817	1,050,882	745,288	1,796,170	(1,275,241)	1,074,981	724,046	1,799,027	2,857
Services	5000-5999	2,117,707	3,198,346	5,316,053	2,322,285	2,726,167	5,048,451	(267,601)	2,384,401	2,002,833	4,387,234	(661,218)	2,384,401	2,010,046	4,394,447	7,213
Capital Outlay	6000-6599	1,714,670	170,852	1,885,522	1,714,670	198,355	1,913,025	27,503	6,400	100,000	106,400	(1,806,625)	6,400	100,000	106,400	-
Other Outgo	7100-7299	253,533	1,073,938	1,327,471	253,533	1,157,942	1,411,475	84,004	267,461	1,157,942	1,425,403	13,928	278,204	1,157,942	1,436,146	10,743
Direct Support/Indirect Costs	7300-7399	(187,187)	156,036	(31,151)	(194,938)	158,039	(36,899)	(5,748)	(249,807)	212,908	(36,899)	-	(249,851)	212,952	(36,899)	-
TOTAL EXPENDITURES		33,282,168	16,157,599	49,439,768	33,465,237	16,430,501	49,895,737	455,970	33,683,265	13,133,307	46,816,572	(3,079,166)	34,397,463	13,119,321	47,516,784	700,212
C. EXCESS (DEFICIENCY)		5,980,171	(3,779,805)	2,200,366	5,766,436	(3,841,294)	1,925,142	(275,224)	6,334,474	(6,533,115)	(198,641)	(2,123,783)	6,372,945	(6,581,250)	(208,305)	(9,664)
D. OTHER FINANCING SOURCES/USES																
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	7610-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(5,681,350)	5,681,350	-	(5,315,986)	5,315,986	-	-	(5,753,177)	5,753,177	-	-	(5,780,731)	5,780,731	-	-
TOTAL SOURCES/USES		(5,681,350)	5,681,350	-	(5,315,986)	5,315,986	-	-	(5,753,177)	5,753,177	-	-	(5,780,731)	5,780,731	-	-
E. NET INCREASE (DECREASE)		298,821	1,901,545	2,200,366	450,450	1,474,692	1,925,142	(275,224)	581,297	(779,938)	(198,641)	(2,123,783)	592,214	(800,519)	(208,305)	(9,664)
BEGINNING BALANCE		7,468,207	2,475,272	9,943,479	7,468,207	2,475,272	9,943,479	-	7,918,658	3,949,964	11,868,621	1,925,142	8,499,955	3,170,025	11,669,980	(198,641)
Audit adj		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F. RESTATED BEGINNING BALANCE		7,468,207	2,475,272	9,943,479	7,468,207	2,475,272	9,943,479	-	7,918,658	3,949,964	11,868,621	1,925,142	8,499,955	3,170,025	11,669,980	(198,641)
PROJECTED ENDING BALANCE		7,767,029	4,376,817	12,143,845	7,918,658	3,949,964	11,868,621	(275,224)	8,499,955	3,170,025	11,669,980	(198,641)	9,092,169	2,369,506	11,461,675	(208,305)
G. COMPONENTS OF THE ENDING BALANCE:					1,123,544											
a) Nonspendable																
Revolving Cash	6,500	-	6,500	6,500	6,500	6,500	6,500	-	6,500	6,500	6,500	-	6,500	6,500	6,500	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Restricted			4,376,817	4,376,817		3,949,964	3,949,964	(426,853)		3,170,025	3,170,025	(779,938)		2,369,506	2,369,506	(800,519)
Educator Effectiveness RS 6266	-	610,683	610,683	610,683	610,683	610,683	610,683	-		423,483	423,483	(187,200)		236,283	236,283	(187,200)
Lottery Instructional Materials RS 6300	-	182,352	182,352	182,352	182,352	182,352	182,352	-		4,660	4,660	(4,687)		27,085	27,085	-
Learning Recover SpEd RS 6537	-	247,374	247,374	247,374	247,374	247,374	247,374	-		-	-	-		-	-	-
CTEIG RS 9054	-	40,225	40,225	40,225	40,225	40,225	40,225	(75)		65,605	65,605	25,455		43,367	43,367	-
Early Intervention RS 6547	-	220,106	220,106	220,106	220,106	220,106	220,106	-		204,107	204,107	192,794		192,794	192,794	-
Learning Recovery Emer Grant RS 7435	-	928,870	928,870	928,870	928,870	928,870	928,870	-		425,862	425,862	-		-	-	-
Arts & Music Block Grant RS 6762	-	2,147,206	2,147,206	2,147,206	2,147,206	2,147,206	2,147,206	(138)		2,046,309	2,046,309	(100,759)		1,869,977	1,869,977	(176,332)
c) Committed																
Stabilization Arrangements	-	-	-	-	-	-	-	-				-		-	-	-
Other Commitments	2,816,552	-	2,816,552	2,816,552	2,922,584	2,922,584	2,922,584	106,032	3,811,798	3,811,798	3,811,798	889,214	4,350,026	4,350,026	4,350,026	538,228
Liability - Compensated Absences	100,000	-	100,000	100,000	100,000	100,000	100,000	-	100,000	100,000	100,000	-	100,000	100,000	100,000	-
Liability - H/W Prior Year adjust	150,000	-	150,000	150,000	150,000	150,000	150,000	-	150,000	150,000	150,000	-	150,000	150,000	150,000	-
U/R Lottery - Instr Supplies / Textbook Adapt	1,115,739	-	1,115,739	1,115,739	1,123,544	1,123,544	1,123,544	-	845,096	845,096	845,096	-	566,649	566,649	566,649	-
MAA - Health services	92,540	-	92,540	92,540	92,540	92,540	92,540	-	71,296	71,296	71,296	-	50,052	50,052	50,052	-
Emergency Facility Needs	500,000	-	500,000	500,000	500,000	500,000	500,000	-	500,000	500,000	500,000	-	500,000	500,000	500,000	-
Declining Enrollment Mitigation	858,273	-	858,273	858,273	956,500	956,500	956,500	-	2,145,406	2,145,406	2,145,406	-	2,983,325	2,983,325	2,983,325	-
d) Assigned																
Assigned Descriptions:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liability - Compensated Absences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liability - H/W Prior Year adjust	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
U/R Lottery - Instr Supplies / Textbook Adapt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Facility Needs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Misc Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
e) Unassigned																
Reserve for Economic Uncertainties 10%	4,943,977	-	4,943,977	4,989,574	4,989,574	4,989,574	4,989,574	45,597	4,681,657	4,681,657	4,681,657	(307,917)	4,735,643	4,735,643	4,735,643	53,986
Unassigned/Unappropriated	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance		7,767,029	4,376,817	12,143,845	7,918,658	3,949,964	11,868,621	(381,256)	8,499,955	3,170,025	11,669,980	(1,087,855)	9,092,169	2,369,506	11,461,675	(571,837)

ALL FUNDS SUMMARY 2022-23
2ND INTERIM BUDGET

	01	13	25	35	49	51	52	
2022-23	General Fund	Cafeteria Fund	Capital Facilities Fund	School Facilities Fund	Capital Project Fund	Bond Redemption Fund	Debt Service Fund	Total All Funds
			<i>Developer Fees</i>		<i>COPs 2010 and 2017 Mello Roos</i>	<i>Bond Tax Collection Bond Repayment</i>	<i>COPs 2010 and 2017</i>	
Revenues	51,820,880	2,190,916	410,000	4,459,228	910,000	2,199,123		61,990,147
Expenditures	49,895,737	2,242,278	630,422	635,933	10,000	2,199,123	878,539	56,492,033
Excess/Deficiencies	1,925,142	(51,362)	(220,422)	3,823,295	900,000	-	(878,539)	5,498,114
Transfers In							878,539	878,539
Transfers Out			162,635		715,904			878,539
Other Sources								
Net Increase/Decrease	1,925,142	(51,362)	(383,056)	3,823,295	184,096	-	-	5,498,114
Beginning Balance	9,943,479	1,835,881	2,523,095	160,642	3,681,931	2,199,109	-	20,344,137
Ending Balance	11,868,621	1,784,519	2,140,039	3,983,936	3,866,027	2,199,109	-	25,842,250

Cashflow Worksheet
2022-2023
GENERAL FUND

Rescue School District

	7	Beginning Balances	1	2	3	4	5	6	7	8	9	10	11	12	13			
			July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Adjustments	TOTAL	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name)	January																	
A. BEGINNING CASH	9110		9,297,368	8,844,487	6,279,240	8,694,754	8,117,766	7,763,272	15,244,472	13,804,344	12,040,424	11,364,583	14,608,604	7,874,982				
B. RECEIPTS																		
LCFF Sources																		
Principal Apportionment	8010-8019		708,143	708,143	3,542,822	1,274,659	1,274,659	3,542,823	1,274,659	1,292,423	3,281,070	1,292,423	1,292,423	2,724,760	0	0	22,209,006	22,209,006
Property Taxes	8020-8079		0	5,822	312,859	443,532	902,912	6,116,290	298,662	257,274	282,832	4,561,019	240,784	599,828	0	0	14,021,813	14,021,813
Miscellaneous Funds	8080-8099		0	0	0	0	0	0	0	0	(70,291)	0	0	(18,719)	0	0	(89,010)	(89,010)
Federal Revenue	8100-8299		92,059	0	442,012	401,944	16,201	35,908	51,571	27,669	448,231	12,151	28,782	20,389	490,644	0	2,067,561	2,067,561
Other State Revenue	8300-8599		59,535	60,547	187,412	456,391	969,498	1,520,747	107,162	117,178	117,178	970,021	1,230,774	2,423,978	439,329	0	8,659,751	8,659,752
Other Local Revenue	8600-8799		99,070	174,751	297,453	274,446	266,590	376,261	273,132	539,125	643,308	878,422	339,052	747,507	7,824	0	4,916,941	4,916,941
Interfund Transfers In	8910-8929		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS			958,807	949,263	4,782,558	2,850,971	3,429,860	11,592,029	2,005,186	2,233,670	4,702,328	7,714,035	3,131,816	6,497,742	937,798	0	51,786,062	51,786,062
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		191,686	1,695,886	1,734,032	1,738,463	1,845,845	2,153,041	1,839,903	1,792,407	1,834,965	1,954,719	1,846,661	671,955	0	0	19,299,564	19,299,564
Classified Salaries	2000-2999		294,595	567,476	608,404	611,617	636,284	730,940	628,941	690,648	706,289	740,369	693,772	982,410	0	0	7,891,744	7,891,744
Employee Benefits	3000-3999		183,206	741,316	760,316	757,653	800,408	897,895	797,792	845,369	858,171	899,960	1,069,229	2,710,069	0	0	11,321,382	11,321,382
Books & Supplies	4000-4999		0	237,515	241,682	81,787	90,303	211,770	54,555	275,552	491,647	437,288	451,782	497,529	0	0	3,071,411	3,071,411
Services	5000-5999		8,274	392,394	286,360	276,406	380,576	268,940	307,079	377,230	811,561	505,387	433,799	1,000,444	0	0	5,048,451	5,048,451
Capital Outlay	6000-6999		0	0	0	0	37,660	0	0	232,185	593,329	163,994	4,076,053	(3,190,196)	0	0	1,913,025	1,913,025
Other Outgo	7000-7499		11,941	16,999	21,494	21,494	21,494	21,494	65,978	0	0	0	0	1,230,581	0	0	1,411,475	1,411,475
Interfund Transfers Out	7600-7629		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS			689,702	3,651,586	3,652,288	3,487,420	3,812,569	4,284,079	3,694,248	4,213,391	5,295,962	4,701,717	8,571,296	3,902,793	0	0	49,957,052	49,957,052
D. BALANCE SHEET TRANSACTIONS																		
ASSETS																		
Cash Not in Treasury	9111-9199		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable	9200-9299		0	33,485	855,105	182,729	22,726	0	0	514	0	0	0	(1,094,559)	0	0	0	0
Due From Other Funds	9310		0	0	199,119	0	0	0	0	0	0	0	0	(199,119)	0	0	0	0
Stores	9320		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Expenditures	9330		0	0	0	0	0	0	0	0	0	0	(14,251)	14,251	0	0	0	0
Other Current Assets	9340		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal Assets			0	33,485	1,054,224	182,729	22,726	0	0	514	0	0	(14,251)	(1,279,427)	0	0	0	0
LIABILITIES																		
Accounts Payable	9500-9599		721,987	(103,591)	(235,498)	(247,338)	(5,489)	(173,250)	(248,934)	(215,288)	82,207	(231,703)	1,279,891	(622,993)	0	0	(0)	(0)
Due to Other Funds	9610		0	0	4,478	0	0	0	0	0	0	0	0	(4,478)	0	0	0	0
Current Loans	9640		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenues	9650		0	0	0	370,606	0	0	0	0	0	0	0	(370,606)	0	0	0	0
Subtotal Liabilities			721,987	(103,591)	(231,020)	123,268	(5,489)	(173,250)	(248,934)	(215,288)	82,207	(231,703)	1,279,891	(998,077)	0	0	(0)	(0)
NON-OPERATING																		
Suspense Clearing	9910		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL BALANCE SHEET TRANSACTIONS			(721,987)	137,077	1,285,244	59,461	28,214	173,250	248,934	215,802	(82,207)	231,703	(1,294,142)	(281,350)	0	0	0	0
E. NET INCREASE/DECREASE (B - C + D)			(452,882)	(2,565,247)	2,415,514	(576,988)	(354,494)	7,481,200	(1,440,128)	(1,763,920)	(675,841)	3,244,021	(6,733,622)	2,313,598	937,798	0	1,829,010	1,829,010
F. ENDING CASH (A + E)			8,844,487	6,279,240	8,694,754	8,117,766	7,763,272	15,244,472	13,804,344	12,040,424	11,364,583	14,608,604	7,874,982	10,188,580				
ENDING CASH, PLUS CASH ACCUALS AND ADJUSTMENTS																	11,126,378	11,126,378

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	34,233,418.00	36,328,149.00	20,405,983.41	36,141,809.00	(186,340.00)	-0.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	676,838.68	744,512.62	431,202.54	750,259.09	5,746.47	0.8%
4) Other Local Revenue		8600-8799	528,012.00	2,189,677.97	350,262.64	2,339,604.97	149,927.00	6.8%
5) TOTAL, REVENUES			35,438,268.68	39,262,339.59	21,187,448.59	39,231,673.06		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,754,430.06	16,322,472.46	11,340,539.52	16,308,619.77	13,852.69	0.1%
2) Classified Salaries		2000-2999	5,006,536.48	5,099,605.08	3,176,625.16	5,117,972.93	(18,367.85)	-0.4%
3) Employee Benefits		3000-3999	6,843,110.63	7,167,183.11	4,594,329.25	7,145,952.60	21,230.51	0.3%
4) Books and Supplies		4000-4999	680,939.42	794,184.42	506,327.32	797,142.57	(2,958.15)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	2,133,998.51	2,117,707.12	1,615,918.72	2,322,284.52	(204,577.40)	-9.7%
6) Capital Outlay		6000-6999	6,400.00	1,714,669.54	37,659.66	1,714,669.54	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	253,533.00	253,533.00	131,352.00	253,533.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(166,711.33)	(187,186.50)	0.00	(194,938.25)	7,751.75	-4.1%
9) TOTAL, EXPENDITURES			30,512,236.77	33,282,168.23	21,402,751.63	33,465,236.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,926,031.91	5,980,171.36	(215,303.04)	5,766,436.38		
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	(5,291,686.43)	(5,681,349.87)	0.00	(5,315,985.97)	365,363.90	-6.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,291,686.43)	(5,681,349.87)	0.00	(5,315,985.97)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(365,654.52)	298,821.49	(215,303.04)	450,450.41		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,468,207.33	7,468,207.33		7,468,207.33	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)			7,468,207.33	7,468,207.33		7,468,207.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,468,207.33	7,468,207.33		7,468,207.33		
2) Ending Balance, June 30 (E + F1e)			7,102,552.81	7,767,028.82		7,918,657.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	6,500.00		6,500.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,712,362.87	2,816,551.82		2,922,583.73		
Liability - Compensated Absences	0000	9760	58,375.00					
Liability - H/W Prior Year Adjustment	0000	9760	174,887.00					
MAA - Health Services	0000	9760	86,768.00					
Emergency Facility Needs	0000	9760	168,973.00					
Declining Enrollment Mitigation	0000	9760	1,009,522.00					
Textbook Adoption / Instructional Materials	1100	9760	1,213,837.87					
Liability - Compensated Absences	0000	9760		100,000.00				
Liability - H/W Prior Year Adjustments	0000	9760		150,000.00				
MAA - Health Services	0000	9760		92,539.82				
Emergency Facility Needs	0000	9760		500,000.00				
Declining Enrollment Mitigation	0000	9760		858,272.64				
Instructional Supplies / Textbook Adoption	1100	9760		1,115,739.36				
Liability - Compensated Absences	0000	9760				100,000.00		
Liability - H/W Prior Year Adjustment	0000	9760				150,000.00		
MAA - Health Services	0000	9760				92,540.00		
Emergency Facility Needs	0000	9760				500,000.00		
Declining Enrollment Mitigation	0000	9760				956,500.00		
Instructional Supplies / Textbook Adoption	1100	9760				1,123,543.73		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,390,189.94	4,943,977.00		4,989,574.01		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	17,029,204.00	15,774,446.00	7,789,581.00	14,254,420.00	(1,520,026.00)	-9.6%
Education Protection Account State Aid - Current Year		8012	4,310,226.00	6,630,515.00	4,536,327.00	7,954,586.00	1,324,071.00	20.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	83,774.00	82,483.00	42,383.39	82,483.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,296,600.00	12,123,107.00	6,652,807.26	12,123,107.00	0.00	0.0%
Unsecured Roll Taxes		8042	193,484.00	250,086.00	236,894.26	250,086.00	0.00	0.0%
Prior Years' Taxes		8043	7,617.00	1.00	2,695.33	1.00	0.00	0.0%

2022-23 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Supplemental Taxes		8044	215,901.00	334,977.00	327,212.05	334,977.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,190,700.00	1,231,159.00	812,565.00	1,231,159.00	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	5,518.12	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			34,327,506.00	36,426,774.00	20,405,983.41	36,230,819.00	(195,955.00)	-0.5%
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	(94,088.00)	(98,625.00)	0.00	(89,010.00)	9,615.00	-9.7%
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			34,233,418.00	36,328,149.00	20,405,983.41	36,141,809.00	(186,340.00)	-0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	117,817.68	117,817.68	116,831.00	116,831.00	(986.68)	-0.8%
Lottery - Unrestricted and Instructional Materials		8560	559,021.00	626,694.94	311,416.04	633,428.09	6,733.15	1.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	2,955.50	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			676,838.68	744,512.62	431,202.54	750,259.09	5,746.47	0.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		

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)
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	170,000.00	170,000.00	79,365.36	319,634.00	149,634.00	88.0%
Interest		8660	16,000.00	16,000.00	30,731.57	16,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	85,000.00	85,000.00	35,912.30	85,000.00	0.00	0.0%
Interagency Services		8677	44,412.00	44,412.00	0.00	44,412.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	212,600.00	1,874,265.97	204,253.41	1,874,558.97	293.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			528,012.00	2,189,677.97	350,262.64	2,339,604.97	149,927.00	6.8%
TOTAL, REVENUES			35,438,268.68	39,262,339.59	21,187,448.59	39,231,673.06	(30,666.53)	-0.1%
CERTIFICATED SALARIES								

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)
Certificated Teachers' Salaries		1100	13,344,917.38	13,807,554.16	9,674,693.42	13,799,039.48	8,514.68	0.1%
Certificated Pupil Support Salaries		1200	703,694.82	753,939.37	509,046.24	753,939.37	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,619,277.86	1,674,438.93	1,132,106.53	1,669,800.92	4,638.01	0.3%
Other Certificated Salaries		1900	86,540.00	86,540.00	24,693.33	85,840.00	700.00	0.8%
TOTAL, CERTIFICATED SALARIES			15,754,430.06	16,322,472.46	11,340,539.52	16,308,619.77	13,852.69	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	392,911.13	403,092.99	218,118.02	390,344.29	12,748.70	3.2%
Classified Support Salaries		2200	2,226,625.04	2,286,613.54	1,459,214.73	2,298,565.33	(11,951.79)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	407,736.00	430,749.00	287,166.00	430,749.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,179,825.53	1,193,642.17	813,033.57	1,215,612.17	(21,970.00)	-1.8%
Other Classified Salaries		2900	799,438.78	785,507.38	399,092.84	782,702.14	2,805.24	0.4%
TOTAL, CLASSIFIED SALARIES			5,006,536.48	5,099,605.08	3,176,625.16	5,117,972.93	(18,367.85)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,005,695.17	3,114,383.00	2,134,820.06	3,111,355.11	3,027.89	0.1%
PERS		3201-3202	1,104,447.75	1,145,006.90	739,703.86	1,149,692.93	(4,686.03)	-0.4%
OASDI/Medicare/Alternative		3301-3302	615,338.27	631,598.32	396,977.36	632,634.33	(1,036.01)	-0.2%
Health and Welfare Benefits		3401-3402	1,540,997.88	1,671,669.79	896,731.82	1,662,473.68	9,196.11	0.6%
Unemployment Insurance		3501-3502	105,005.67	108,358.44	77,032.59	83,228.51	25,129.93	23.2%
Workers' Compensation		3601-3602	299,475.89	314,653.81	215,437.91	319,066.11	(4,412.30)	-1.4%
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	172,150.00	181,512.85	133,625.65	187,501.93	(5,989.08)	-3.3%
TOTAL, EMPLOYEE BENEFITS			6,843,110.63	7,167,183.11	4,594,329.25	7,145,952.60	21,230.51	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,452.96	6,267.96	2,311.06	6,560.96	(293.00)	-4.7%
Materials and Supplies		4300	559,486.46	676,916.46	468,036.19	683,650.67	(6,734.21)	-1.0%
Noncapitalized Equipment		4400	116,000.00	111,000.00	35,980.07	106,930.94	4,069.06	3.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			680,939.42	794,184.42	506,327.32	797,142.57	(2,958.15)	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	47,646.22	52,646.22	30,172.24	52,846.22	(200.00)	-0.4%
Dues and Memberships		5300	35,294.00	35,294.00	41,516.51	35,294.00	0.00	0.0%
Insurance		5400-5450	252,200.75	252,200.75	298,851.59	252,200.75	0.00	0.0%
Operations and Housekeeping Services		5500	1,025,802.00	1,025,802.00	914,160.38	1,251,180.82	(225,378.82)	-22.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	131,831.00	127,601.00	69,887.41	122,601.00	5,000.00	3.9%
Transfers of Direct Costs		5710	(42,868.00)	(59,929.39)	(26,519.45)	(70,583.29)	10,653.90	-17.8%
Transfers of Direct Costs - Interfund		5750	(3,000.00)	(3,000.00)	0.00	(16,360.13)	13,360.13	-445.3%
Professional/Consulting Services and Operating Expenditures		5800	535,092.54	535,092.54	180,959.74	543,105.15	(8,012.61)	-1.5%
Communications		5900	152,000.00	152,000.00	106,890.30	152,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,133,998.51	2,117,707.12	1,615,918.72	2,322,284.52	(204,577.40)	-9.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,400.00	1,714,669.54	37,659.66	1,714,669.54	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,400.00	1,714,669.54	37,659.66	1,714,669.54	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	253,533.00	253,533.00	131,352.00	253,533.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			253,533.00	253,533.00	131,352.00	253,533.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(134,093.33)	(156,035.50)	0.00	(158,039.25)	2,003.75	-1.3%
Transfers of Indirect Costs - Interfund		7350	(32,618.00)	(31,151.00)	0.00	(36,899.00)	5,748.00	-18.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(166,711.33)	(187,186.50)	0.00	(194,938.25)	7,751.75	-4.1%
TOTAL, EXPENDITURES			30,512,236.77	33,282,168.23	21,402,751.63	33,465,236.68	(183,068.45)	-0.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(5,291,686.43)	(5,681,349.87)	0.00	(5,315,985.97)	365,363.90	-6.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,291,686.43)	(5,681,349.87)	0.00	(5,315,985.97)	365,363.90	-6.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,291,686.43)	(5,681,349.87)	0.00	(5,315,985.97)	365,363.90	-6.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,012,111.41	2,097,885.31	1,039,694.89	2,102,378.39	4,493.08	0.2%
3) Other State Revenue		8300-8599	3,685,545.93	7,902,498.01	2,930,089.58	7,909,492.41	6,994.40	0.1%
4) Other Local Revenue		8600-8799	2,130,406.72	2,377,410.80	1,704,392.35	2,577,335.73	199,924.93	8.4%
5) TOTAL, REVENUES			7,828,064.06	12,377,794.12	5,674,176.82	12,589,206.53		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,363,732.00	2,933,823.58	1,746,844.76	2,990,944.23	(57,120.65)	-1.9%
2) Classified Salaries		2000-2999	2,604,104.65	2,684,752.03	1,565,988.24	2,773,770.97	(89,018.94)	-3.3%
3) Employee Benefits		3000-3999	3,817,428.78	4,073,443.05	1,155,511.41	4,151,014.04	(77,570.99)	-1.9%
4) Books and Supplies		4000-4999	1,443,824.30	1,866,409.59	573,815.29	2,274,268.42	(407,858.83)	-21.9%
5) Services and Other Operating Expenditures		5000-5999	2,587,797.63	3,198,345.66	1,033,558.35	2,726,166.93	472,178.73	14.8%
6) Capital Outlay		6000-6999	100,000.00	170,852.00	8,043.75	198,355.15	(27,503.15)	-16.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,073,938.00	1,073,938.00	108,296.35	1,157,941.82	(84,003.82)	-7.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	134,093.33	156,035.50	0.00	158,039.25	(2,003.75)	-1.3%
9) TOTAL, EXPENDITURES			14,124,918.69	16,157,599.41	6,192,058.15	16,430,500.81		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,296,854.63)	(3,779,805.29)	(517,881.33)	(3,841,294.28)		
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	5,291,686.43	5,681,349.87	0.00	5,315,985.97	(365,363.90)	-6.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,291,686.43	5,681,349.87	0.00	5,315,985.97		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,005,168.20)	1,901,544.58	(517,881.33)	1,474,691.69		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,475,271.96	2,475,271.96		2,475,271.96	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)			2,475,271.96	2,475,271.96		2,475,271.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,475,271.96	2,475,271.96		2,475,271.96		
2) Ending Balance, June 30 (E + F1e)			1,470,103.76	4,376,816.54		3,949,963.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,470,103.76	4,376,816.54		3,949,963.65		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	263,838.00	263,807.00	267,808.00	263,807.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	34,817.36	0.00	34,817.36	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,113.00	1,113.00	0.00	1,113.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	317,369.31	205,091.51	172,789.00	209,241.51	4,150.00	2.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	83,651.61	83,666.43	7,719.11	83,898.79	232.36	0.3%
Title III, Part A, Immigrant Student Program	4201	8290	4,873.00	4,873.00	2,436.00	4,873.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	16,965.00	18,007.80	2,864.69	18,045.78	37.98	0.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	20,905.31	22,315.10	15,559.60	22,387.84	72.74	0.3%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,303,396.18	1,464,194.11	570,518.49	1,464,194.11	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,012,111.41	2,097,885.31	1,039,694.89	2,102,378.39	4,493.08	0.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	222,341.93	315,430.74	97,770.45	322,425.14	6,994.40	2.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,463,204.00	7,587,067.27	2,832,319.13	7,587,067.27	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,685,545.93	7,902,498.01	2,930,089.58	7,909,492.41	6,994.40	0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	155,416.72	303,646.80	361,873.98	437,792.73	134,145.93	44.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,974,990.00	2,073,764.00	1,342,518.37	2,139,543.00	65,779.00	3.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,130,406.72	2,377,410.80	1,704,392.35	2,577,335.73	199,924.93	8.4%
TOTAL, REVENUES			7,828,064.06	12,377,794.12	5,674,176.82	12,589,206.53	211,412.41	1.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,705,248.58	2,087,455.72	1,264,981.11	2,139,914.80	(52,459.08)	-2.5%
Certificated Pupil Support Salaries		1200	485,727.28	520,783.79	357,647.18	529,797.36	(9,013.57)	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	128,256.14	267,584.07	120,316.47	262,082.07	5,502.00	2.1%
Other Certificated Salaries		1900	44,500.00	58,000.00	3,900.00	59,150.00	(1,150.00)	-2.0%
TOTAL, CERTIFICATED SALARIES			2,363,732.00	2,933,823.58	1,746,844.76	2,990,944.23	(57,120.65)	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,486,599.55	1,475,144.54	821,192.60	1,517,076.00	(41,931.46)	-2.8%
Classified Support Salaries		2200	902,175.73	971,768.60	594,326.84	1,013,661.08	(41,892.48)	-4.3%
Classified Supervisors' and Administrators' Salaries		2300	57,072.00	60,293.25	39,121.76	60,293.25	0.00	0.0%
Clerical, Technical and Office Salaries		2400	79,136.00	122,902.60	72,367.51	124,097.60	(1,195.00)	-1.0%
Other Classified Salaries		2900	79,121.37	54,643.04	38,979.53	58,643.04	(4,000.00)	-7.3%
TOTAL, CLASSIFIED SALARIES			2,604,104.65	2,684,752.03	1,565,988.24	2,773,770.97	(89,018.94)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,508,019.70	2,613,379.53	337,589.11	2,625,407.13	(12,027.60)	-0.5%
PERS		3201-3202	600,237.92	625,427.84	360,619.74	646,460.70	(21,032.86)	-3.4%
OASDI/Medicare/Alternative		3301-3302	225,871.05	240,873.23	133,151.02	249,126.39	(8,253.16)	-3.4%
Health and Welfare Benefits		3401-3402	343,099.16	432,847.96	221,482.46	439,028.63	(6,180.67)	-1.4%
Unemployment Insurance		3501-3502	24,701.73	27,885.36	16,717.90	51,352.07	(23,466.71)	-84.2%
Workers' Compensation		3601-3602	70,449.22	80,979.13	49,239.93	83,989.12	(3,009.99)	-3.7%
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	45,050.00	52,050.00	36,711.25	55,650.00	(3,600.00)	-6.9%
TOTAL, EMPLOYEE BENEFITS			3,817,428.78	4,073,443.05	1,155,511.41	4,151,014.04	(77,570.99)	-1.9%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	655,945.46	655,945.46	157,334.49	883,245.46	(227,300.00)	-34.7%
Books and Other Reference Materials		4200	18,806.00	55,058.71	16,161.47	59,923.04	(4,864.33)	-8.8%
Materials and Supplies		4300	732,071.84	1,029,554.42	350,472.65	1,078,392.76	(48,838.34)	-4.7%
Noncapitalized Equipment		4400	37,001.00	125,851.00	49,846.68	252,707.16	(126,856.16)	-100.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,443,824.30	1,866,409.59	573,815.29	2,274,268.42	(407,858.83)	-21.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	401,604.18	241,370.18	85,190.32	196,470.18	44,900.00	18.6%
Dues and Memberships		5300	500.00	500.00	426.00	500.00	0.00	0.0%
Insurance		5400-5450	15,504.92	15,504.92	17,505.34	17,604.92	(2,100.00)	-13.5%
Operations and Housekeeping Services		5500	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	375,148.00	390,147.00	182,914.52	293,941.23	96,205.77	24.7%
Transfers of Direct Costs		5710	42,875.00	59,929.39	26,532.02	70,583.29	(10,653.90)	-17.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	12,000.00	(12,000.00)	New
Professional/Consulting Services and Operating Expenditures		5800	1,749,515.53	2,488,244.17	720,359.44	2,132,417.31	355,826.86	14.3%
Communications		5900	650.00	650.00	630.71	650.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,587,797.63	3,198,345.66	1,033,558.35	2,726,166.93	472,178.73	14.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	170,852.00	8,043.75	198,355.15	(27,503.15)	-16.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	170,852.00	8,043.75	198,355.15	(27,503.15)	-16.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,073,938.00	1,073,938.00	108,296.35	1,157,941.82	(84,003.82)	-7.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,073,938.00	1,073,938.00	108,296.35	1,157,941.82	(84,003.82)	-7.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	134,093.33	156,035.50	0.00	158,039.25	(2,003.75)	-1.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			134,093.33	156,035.50	0.00	158,039.25	(2,003.75)	-1.3%
TOTAL, EXPENDITURES			14,124,918.69	16,157,599.41	6,192,058.15	16,430,500.81	(272,901.40)	-1.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	5,291,686.43	5,681,349.87	0.00	5,315,985.97	(365,363.90)	-6.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			5,291,686.43	5,681,349.87	0.00	5,315,985.97	(365,363.90)	-6.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,291,686.43	5,681,349.87	0.00	5,315,985.97	365,363.90	6.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	34,233,418.00	36,328,149.00	20,405,983.41	36,141,809.00	(186,340.00)	-0.5%
2) Federal Revenue		8100-8299	2,012,111.41	2,097,885.31	1,039,694.89	2,102,378.39	4,493.08	0.2%
3) Other State Revenue		8300-8599	4,362,384.61	8,647,010.63	3,361,292.12	8,659,751.50	12,740.87	0.1%
4) Other Local Revenue		8600-8799	2,658,418.72	4,567,088.77	2,054,654.99	4,916,940.70	349,851.93	7.7%
5) TOTAL, REVENUES			43,266,332.74	51,640,133.71	26,861,625.41	51,820,879.59		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,118,162.06	19,256,296.04	13,087,384.28	19,299,564.00	(43,267.96)	-0.2%
2) Classified Salaries		2000-2999	7,610,641.13	7,784,357.11	4,742,613.40	7,891,743.90	(107,386.79)	-1.4%
3) Employee Benefits		3000-3999	10,660,539.41	11,240,626.16	5,749,840.66	11,296,966.64	(56,340.48)	-0.5%
4) Books and Supplies		4000-4999	2,124,763.72	2,660,594.01	1,080,142.61	3,071,410.99	(410,816.98)	-15.4%
5) Services and Other Operating Expenditures		5000-5999	4,721,796.14	5,316,052.78	2,649,477.07	5,048,451.45	267,601.33	5.0%
6) Capital Outlay		6000-6999	106,400.00	1,885,521.54	45,703.41	1,913,024.69	(27,503.15)	-1.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,327,471.00	1,327,471.00	239,648.35	1,411,474.82	(84,003.82)	-6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(32,618.00)	(31,151.00)	0.00	(36,899.00)	5,748.00	-18.5%
9) TOTAL, EXPENDITURES			44,637,155.46	49,439,767.64	27,594,809.78	49,895,737.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,370,822.72)	2,200,366.07	(733,184.37)	1,925,142.10		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,370,822.72)	2,200,366.07	(733,184.37)	1,925,142.10		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,943,479.29	9,943,479.29		9,943,479.29	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)			9,943,479.29	9,943,479.29		9,943,479.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,943,479.29	9,943,479.29		9,943,479.29		
2) Ending Balance, June 30 (E + F1e)			8,572,656.57	12,143,845.36		11,868,621.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	6,500.00		6,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,470,103.76	4,376,816.54		3,949,963.65		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,712,362.87	2,816,551.82		2,922,583.73		
Liability - Compensated Absences	0000	9760	58,375.00					
Liability - H/W Prior Year Adjustment	0000	9760	174,887.00					
MAA - Health Services	0000	9760	86,768.00					
Emergency Facility Needs	0000	9760	168,973.00					
Declining Enrollment Mitigation	0000	9760	1,009,522.00					
Textbook Adoption / Instructional Materials	1100	9760	1,213,837.87					
Liability - Compensated Absences	0000	9760		100,000.00				
Liability - H/W Prior Year Adjustments	0000	9760		150,000.00				
MAA - Health Services	0000	9760		92,539.82				
Emergency Facility Needs	0000	9760		500,000.00				
Declining Enrollment Mitigation	0000	9760		858,272.64				
Instructional Supplies / Textbook Adoption	1100	9760		1,115,739.36				
Liability - Compensated Absences	0000	9760				100,000.00		
Liability - H/W Prior Year Adjustment	0000	9760				150,000.00		
MAA - Health Services	0000	9760				92,540.00		
Emergency Facility Needs	0000	9760				500,000.00		
Declining Enrollment Mitigation	0000	9760				956,500.00		
Instructional Supplies / Textbook Adoption	1100	9760				1,123,543.73		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,390,189.94	4,943,977.00		4,989,574.01		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	17,029,204.00	15,774,446.00	7,789,581.00	14,254,420.00	(1,520,026.00)	-9.6%
Education Protection Account State Aid - Current Year		8012	4,310,226.00	6,630,515.00	4,536,327.00	7,954,586.00	1,324,071.00	20.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	83,774.00	82,483.00	42,383.39	82,483.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,296,600.00	12,123,107.00	6,652,807.26	12,123,107.00	0.00	0.0%
Unsecured Roll Taxes		8042	193,484.00	250,086.00	236,894.26	250,086.00	0.00	0.0%
Prior Years' Taxes		8043	7,617.00	1.00	2,695.33	1.00	0.00	0.0%
Supplemental Taxes		8044	215,901.00	334,977.00	327,212.05	334,977.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Revenue Augmentation Fund (ERAF)		8045	1,190,700.00	1,231,159.00	812,565.00	1,231,159.00	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	5,518.12	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			34,327,506.00	36,426,774.00	20,405,983.41	36,230,819.00	(195,955.00)	-0.5%
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	(94,088.00)	(98,625.00)	0.00	(89,010.00)	9,615.00	-9.7%
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			34,233,418.00	36,328,149.00	20,405,983.41	36,141,809.00	(186,340.00)	-0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	263,838.00	263,807.00	267,808.00	263,807.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	34,817.36	0.00	34,817.36	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	1,113.00	1,113.00	0.00	1,113.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	317,369.31	205,091.51	172,789.00	209,241.51	4,150.00	2.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	83,651.61	83,666.43	7,719.11	83,898.79	232.36	0.3%
Title III, Part A, Immigrant Student Program	4201	8290	4,873.00	4,873.00	2,436.00	4,873.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	16,965.00	18,007.80	2,864.69	18,045.78	37.98	0.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	20,905.31	22,315.10	15,559.60	22,387.84	72.74	0.3%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,303,396.18	1,464,194.11	570,518.49	1,464,194.11	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,012,111.41	2,097,885.31	1,039,694.89	2,102,378.39	4,493.08	0.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	117,817.68	117,817.68	116,831.00	116,831.00	(986.68)	-0.8%
Lottery - Unrestricted and Instructional Materials		8560	781,362.93	942,125.68	409,186.49	955,853.23	13,727.55	1.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,463,204.00	7,587,067.27	2,835,274.63	7,587,067.27	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,362,384.61	8,647,010.63	3,361,292.12	8,659,751.50	12,740.87	0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%

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Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	170,000.00	170,000.00	79,365.36	319,634.00	149,634.00	88.0%
Interest		8660	16,000.00	16,000.00	30,731.57	16,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	85,000.00	85,000.00	35,912.30	85,000.00	0.00	0.0%
Interagency Services		8677	44,412.00	44,412.00	0.00	44,412.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	368,016.72	2,177,912.77	566,127.39	2,312,351.70	134,438.93	6.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,974,990.00	2,073,764.00	1,342,518.37	2,139,543.00	65,779.00	3.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,658,418.72	4,567,088.77	2,054,654.99	4,916,940.70	349,851.93	7.7%
TOTAL, REVENUES			43,266,332.74	51,640,133.71	26,861,625.41	51,820,879.59	180,745.88	0.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,050,165.96	15,895,009.88	10,939,674.53	15,938,954.28	(43,944.40)	-0.3%
Certificated Pupil Support Salaries		1200	1,189,422.10	1,274,723.16	866,693.42	1,283,736.73	(9,013.57)	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,747,534.00	1,942,023.00	1,252,423.00	1,931,882.99	10,140.01	0.5%

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Other Certificated Salaries		1900	131,040.00	144,540.00	28,593.33	144,990.00	(450.00)	-0.3%
TOTAL, CERTIFICATED SALARIES			18,118,162.06	19,256,296.04	13,087,384.28	19,299,564.00	(43,267.96)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,879,510.68	1,878,237.53	1,039,310.62	1,907,420.29	(29,182.76)	-1.6%
Classified Support Salaries		2200	3,128,800.77	3,258,382.14	2,053,541.57	3,312,226.41	(53,844.27)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	464,808.00	491,042.25	326,287.76	491,042.25	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,258,961.53	1,316,544.77	885,401.08	1,339,709.77	(23,165.00)	-1.8%
Other Classified Salaries		2900	878,560.15	840,150.42	438,072.37	841,345.18	(1,194.76)	-0.1%
TOTAL, CLASSIFIED SALARIES			7,610,641.13	7,784,357.11	4,742,613.40	7,891,743.90	(107,386.79)	-1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,513,714.87	5,727,762.53	2,472,409.17	5,736,762.24	(8,999.71)	-0.2%
PERS		3201-3202	1,704,685.67	1,770,434.74	1,100,323.60	1,796,153.63	(25,718.89)	-1.5%
OASDI/Medicare/Alternative		3301-3302	841,209.32	872,471.55	530,128.38	881,760.72	(9,289.17)	-1.1%
Health and Welfare Benefits		3401-3402	1,884,097.04	2,104,517.75	1,118,214.28	2,101,502.31	3,015.44	0.1%
Unemployment Insurance		3501-3502	129,707.40	136,243.80	93,750.49	134,580.58	1,663.22	1.2%
Workers' Compensation		3601-3602	369,925.11	395,632.94	264,677.84	403,055.23	(7,422.29)	-1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	217,200.00	233,562.85	170,336.90	243,151.93	(9,589.08)	-4.1%
TOTAL, EMPLOYEE BENEFITS			10,660,539.41	11,240,626.16	5,749,840.66	11,296,966.64	(56,340.48)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	655,945.46	655,945.46	157,334.49	883,245.46	(227,300.00)	-34.7%
Books and Other Reference Materials		4200	24,258.96	61,326.67	18,472.53	66,484.00	(5,157.33)	-8.4%
Materials and Supplies		4300	1,291,558.30	1,706,470.88	818,508.84	1,762,043.43	(55,572.55)	-3.3%
Noncapitalized Equipment		4400	153,001.00	236,851.00	85,826.75	359,638.10	(122,787.10)	-51.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,124,763.72	2,660,594.01	1,080,142.61	3,071,410.99	(410,816.98)	-15.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	449,250.40	294,016.40	115,362.56	249,316.40	44,700.00	15.2%
Dues and Memberships		5300	35,794.00	35,794.00	41,942.51	35,794.00	0.00	0.0%
Insurance		5400-5450	267,705.67	267,705.67	316,356.93	269,805.67	(2,100.00)	-0.8%
Operations and Housekeeping Services		5500	1,027,802.00	1,027,802.00	914,160.38	1,253,180.82	(225,378.82)	-21.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	506,979.00	517,748.00	252,801.93	416,542.23	101,205.77	19.5%
Transfers of Direct Costs		5710	7.00	0.00	12.57	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,000.00)	(3,000.00)	0.00	(4,360.13)	1,360.13	-45.3%
Professional/Consulting Services and Operating Expenditures		5800	2,284,608.07	3,023,336.71	901,319.18	2,675,522.46	347,814.25	11.5%
Communications		5900	152,650.00	152,650.00	107,521.01	152,650.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,721,796.14	5,316,052.78	2,649,477.07	5,048,451.45	267,601.33	5.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%

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Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	106,400.00	1,885,521.54	45,703.41	1,913,024.69	(27,503.15)	-1.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			106,400.00	1,885,521.54	45,703.41	1,913,024.69	(27,503.15)	-1.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,327,471.00	1,327,471.00	239,648.35	1,411,474.82	(84,003.82)	-6.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,327,471.00	1,327,471.00	239,648.35	1,411,474.82	(84,003.82)	-6.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(32,618.00)	(31,151.00)	0.00	(36,899.00)	5,748.00	-18.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(32,618.00)	(31,151.00)	0.00	(36,899.00)	5,748.00	-18.5%
TOTAL, EXPENDITURES			44,637,155.46	49,439,767.64	27,594,809.78	49,895,737.49	(455,969.85)	-0.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

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)
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Projected Totals
6266	Educator Effectiveness, FY 2021-22	610,682.81
6300	Lottery: Instructional Materials	9,346.55
6547	Special Education Early Intervention Preschool Grant	215,419.44
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,147,068.59
7435	Learning Recovery Emergency Block Grant	927,296.21
9010	Other Restricted Local	40,150.05
Total, Restricted Balance		3,949,963.65

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim	Second Interim	Percent Change	Status	
	Projected Year Totals	Projected Year Totals			
	(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)			
Current Year (2022-23)	District Regular	3,503.93	3,501.59		
	Charter School	0.00	0.00		
	Total ADA	3,503.93	3,501.59	(.1%)	Met
	1st Subsequent Year (2023-24)	District Regular	3,424.21	3,452.92	
Charter School					
Total ADA		3,424.21	3,452.92	.8%	Met
2nd Subsequent Year (2024-25)		District Regular	3,417.46	3,417.46	
	Charter School				
	Total ADA	3,417.46	3,417.46	0.0%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range: -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	3,538.00	3,543.00		
Charter School				
Total Enrollment	3,538.00	3,543.00	.1%	Met
1st Subsequent Year (2023-24)				
District Regular	3,538.00	3,538.00		
Charter School				
Total Enrollment	3,538.00	3,538.00	0.0%	Met
2nd Subsequent Year (2024-25)				
District Regular	3,538.00	3,538.00		
Charter School				
Total Enrollment	3,538.00	3,538.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2019-20)			
District Regular	3,490	3,610	
Charter School			
Total ADA/Enrollment	3,490	3,610	96.7%
Second Prior Year (2020-21)			
District Regular	3,493	3,426	
Charter School			
Total ADA/Enrollment	3,493	3,426	102.0%
First Prior Year (2021-22)			
District Regular	3,344	3,569	
Charter School			
Total ADA/Enrollment	3,344	3,569	93.7%
Historical Average Ratio:			97.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.9%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	3,502	3,543		
Charter School	0			
Total ADA/Enrollment	3,502	3,543	98.8%	Not Met
1st Subsequent Year (2023-24)				
District Regular	3,453	3,538		
Charter School				
Total ADA/Enrollment	3,453	3,538	97.6%	Met
2nd Subsequent Year (2024-25)				
District Regular	3,417	3,538		
Charter School				
Total ADA/Enrollment	3,417	3,538	96.6%	Met

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

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

- 1a. STANDARD 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)

State budget was not finalized when we submitted Adopted Budget. State budget is now finalized and includes the ability to use our 3-year average ADA in the calculation. Using the 3-year average caused our projected P-2 ADA to enrollment ration to exceed the historical average by more than 0.5%.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	36,426,774.00	36,230,819.00	(.5%)	Met
1st Subsequent Year (2023-24)	37,576,583.00	38,645,795.00	2.8%	Not Met
2nd Subsequent Year (2024-25)	38,622,572.00	39,546,030.00	2.4%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since 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)

Increases in estimated COLA and EPA percentages resulted in increased revenue estimates for subsequent years.

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)	24,931,748.44	28,886,109.48	86.3%
Second Prior Year (2020-21)	24,021,867.96	26,377,364.21	91.1%
First Prior Year (2021-22)	26,120,139.54	28,562,856.06	91.4%
Historical Average Ratio:			89.6%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.6% to 92.6%	86.6% to 92.6%	86.6% to 92.6%

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)	28,572,545.30	33,465,236.68	85.4%	Not Met
1st Subsequent Year (2023-24)	30,223,928.66	33,683,265.30	89.7%	Met
2nd Subsequent Year (2024-25)	30,903,328.20	34,397,462.82	89.8%	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)

\$1.6mm in electric bus purchases are raising our unrestricted expenditures higher than normal and skewing this ration in the current year.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim		Change Is Outside Explanation Range
	Projected Year Totals	Projected Year Totals		
	(Form 01CSI, Item 6A)	(Fund 01) (Form MYPI)	Percent Change	
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	2,097,885.31	2,102,378.39	.2%	No
1st Subsequent Year (2023-24)	548,992.98	558,356.99	1.7%	No
2nd Subsequent Year (2024-25)	536,763.80	541,147.78	.8%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	8,647,010.63	8,659,751.50	.1%	No
1st Subsequent Year (2023-24)	4,560,226.48	4,572,967.35	.3%	No
2nd Subsequent Year (2024-25)	4,510,226.48	4,522,967.35	.3%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	4,567,088.77	4,916,940.70	7.7%	Yes
1st Subsequent Year (2023-24)	2,509,943.55	2,945,971.28	17.4%	Yes
2nd Subsequent Year (2024-25)	2,509,943.55	2,799,436.21	11.5%	Yes

Explanation:
(required if Yes)

These increases are due to an increase in our insurance dividends as well as correctly categorizing the new transportation revenue (60% of expenditures). At first interim, we mistakenly reported this additional revenue as part of our LCFF.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	2,660,594.01	3,071,410.99	15.4%	Yes
1st Subsequent Year (2023-24)	1,654,024.03	1,796,170.21	8.6%	Yes
2nd Subsequent Year (2024-25)	1,840,250.20	1,799,027.03	-2.2%	No

Explanation:
(required if Yes)

Current Year - increased science curriculum budget, increases to school site donations (and corresponding purchases), finalizing of plans for ESSER funds. Subsequent year - increases to maintenance supplies budget and curriculum budget.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	5,316,052.78	5,048,451.45	-5.0%	Yes
1st Subsequent Year (2023-24)	4,617,827.18	4,387,233.77	-5.0%	No
2nd Subsequent Year (2024-25)	4,626,572.90	4,394,446.78	-5.0%	Yes

Explanation:
(required if Yes)

Normal fluctuations in service expenditures are happening between budget periods (1st Interim to 2nd Interim). Note that the percentages listed above are all "5.0%" - which falls within the acceptable threshold.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	15,311,984.71	15,679,070.59	2.4%	Met
1st Subsequent Year (2023-24)	7,619,163.01	8,077,295.62	6.0%	Not Met
2nd Subsequent Year (2024-25)	7,556,933.83	7,863,551.34	4.1%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	7,976,646.79	8,119,862.44	1.8%	Met
1st Subsequent Year (2023-24)	6,271,851.21	6,183,403.98	-1.4%	Met
2nd Subsequent Year (2024-25)	6,466,823.10	6,193,473.81	-4.2%	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)

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

These increases are due to an increase in our insurance dividends as well as correctly categorizing the new transportation revenue (60% of expenditures). At first interim, we mistakenly reported this additional revenue as part of our LCFF.

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

Explanation:

Books and Supplies

(linked from 6A

if NOT met)

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

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.

		Second Interim Contribution		
		Projected Year Totals		
		(Fund 01, Resource 8150,		
		Objects 8900-8999)		
	Required Minimum Contribution			Status
1.	OMMA/RMA Contribution	1,240,615.39	1,559,431.39	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,619,010.25	

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 type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.0%	10.0%	10.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	3.3%	3.3%

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			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	and Other Financing Uses		
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	450,450.41	33,465,236.68	N/A	Met
1st Subsequent Year (2023-24)	581,297.02	33,683,265.30	N/A	Met
2nd Subsequent Year (2024-25)	592,214.00	34,397,462.82	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.

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	11,868,621.39	Met
1st Subsequent Year (2023-24)	11675069.16	Met
2nd Subsequent Year (2024-25)	11466764.28	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2022-23)	10,188,580.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	3,501.59	3,452.92	3,417.46
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

- 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		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	49,895,737.49	46,816,571.85	47,516,784.22
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	49,895,737.49	46,816,571.85	47,516,784.22
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,496,872.12	1,404,497.16	1,425,503.53

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

0.00	0.00	0.00
1,496,872.12	1,404,497.16	1,425,503.53

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.

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,989,574.01	4,681,657.00	4,735,643.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00		
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	4,989,574.01	4,681,657.00	4,735,643.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	10.00%	9.97%
District's Reserve Standard				
(Section 10B, Line 7):		1,496,872.12	1,404,497.16	1,425,503.53
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

--

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(5,681,349.87)	(5,315,985.97)	-6.4%	(365,363.90)	Not Met
1st Subsequent Year (2023-24)	(5,834,744.11)	(5,753,176.82)	-1.4%	(81,567.29)	Met
2nd Subsequent Year (2024-25)	(5,863,027.70)	(5,780,731.25)	-1.4%	(82,296.45)	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?

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Allowable contribution of \$247,000 from RS 6537 to RS 6500 reduced the necessary contribution from RS 0000 by that same amount.

- 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 01CSL, 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?

No

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Capital Leases				
Certificates of Participation	18	FD25/8681 FD49/8622	FD52 7433/7434	10,655,000
General Obligation Bonds	10	FD51/86XX	FD51 7433/7434	17,994,452
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	FD01 / OB8011	FD01 OB2XXX/3XXX	58,375

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

TOTAL:				28,707,827

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases				
Certificates of Participation	878,539	872,994	875,294	876,725
General Obligation Bonds	2,109,253	2,194,123	2,306,102	2,404,604
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	2,987,792	3,067,117	3,181,396	3,281,329

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

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

All debt service for COP will be paid from developer fees and mello roos collection. All debt service for GO Bonds will be paid from real property tax collections.

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

- 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:

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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

First Interim

(Form 01CSI, Item S7B) Second Interim

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

- 3 Self-Insurance Contributions

First Interim

(Form 01CSI, Item S7B) Second Interim

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

- 4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	195.6	188.2	188.2	188.2

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

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

--

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

Certificated (Non-management) Step and Column Adjustments

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since 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				

Data must be entered for all years.

- 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)

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

Classified (Non-management) Prior Year Settlements Negotiated Since 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:

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

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.

No

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

--	--	--

4. Amount included for any tentative salary schedule increases

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

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

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S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

No

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

Yes

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?

No

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

Comments:
(optional)

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	1,885,000.00	1,973,415.95	350,340.62	1,973,415.95	0.00	0.0%
3) Other State Revenue		8300-8599	123,000.00	123,000.00	713,825.50	123,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	94,500.00	94,500.00	62,012.43	94,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,102,500.00	2,190,915.95	1,126,178.55	2,190,915.95		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	497,601.13	526,656.32	332,187.50	526,253.04	403.28	0.1%
3) Employee Benefits		3000-3999	196,685.56	222,929.80	127,605.85	225,373.44	(2,443.64)	-1.1%
4) Books and Supplies		4000-4999	940,500.00	1,028,915.95	627,202.13	1,029,297.33	(381.38)	0.0%
5) Services and Other Operating Expenditures		5000-5999	132,400.11	132,400.11	43,955.81	224,455.42	(92,055.31)	-69.5%
6) Capital Outlay		6000-6999	0.00	200,000.00	13,536.03	200,000.00	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	32,618.00	31,151.00	0.00	36,899.00	(5,748.00)	-18.5%
9) TOTAL, EXPENDITURES			1,799,804.80	2,142,053.18	1,144,487.32	2,242,278.23		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			302,695.20	48,862.77	(18,308.77)	(51,362.28)		
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)			302,695.20	48,862.77	(18,308.77)	(51,362.28)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,835,880.94	1,835,880.94		1,835,880.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,835,880.94	1,835,880.94		1,835,880.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,835,880.94	1,835,880.94		1,835,880.94		
2) Ending Balance, June 30 (E + F1e)			2,138,576.14	1,884,743.71		1,784,518.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,138,576.14	1,884,743.71		1,784,518.66		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,885,000.00	1,973,415.95	350,340.62	1,973,415.95	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,885,000.00	1,973,415.95	350,340.62	1,973,415.95	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	123,000.00	123,000.00	713,825.50	123,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			123,000.00	123,000.00	713,825.50	123,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	15,000.00	15,000.00	15,778.73	15,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,500.00	3,500.00	6,672.41	3,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	76,000.00	76,000.00	39,561.29	76,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			94,500.00	94,500.00	62,012.43	94,500.00	0.00	0.0%
TOTAL, REVENUES			2,102,500.00	2,190,915.95	1,126,178.55	2,190,915.95		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	361,519.63	383,255.67	236,586.46	382,852.39	403.28	0.1%
Classified Supervisors' and Administrators' Salaries		2300	102,219.00	107,988.00	71,992.00	107,988.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	33,862.50	35,412.65	23,609.04	35,412.65	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			497,601.13	526,656.32	332,187.50	526,253.04	403.28	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	103,195.90	118,132.25	75,225.53	118,029.94	102.31	0.1%
OASDI/Medicare/Alternative		3301-3302	37,865.87	40,028.13	24,944.98	39,997.29	30.84	0.1%
Health and Welfare Benefits		3401-3402	43,593.79	52,042.24	19,660.92	52,406.58	(364.34)	-0.7%
Unemployment Insurance		3501-3502	2,500.01	2,645.30	1,667.00	4,757.88	(2,112.58)	-79.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	7,129.99	7,681.88	4,907.42	7,781.75	(99.87)	-1.3%
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	2,400.00	2,400.00	1,200.00	2,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			196,685.56	222,929.80	127,605.85	225,373.44	(2,443.64)	-1.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,500.00	20,500.00	7,312.02	20,881.38	(381.38)	-1.9%
Noncapitalized Equipment		4400	20,000.00	20,000.00	12,047.72	20,000.00	0.00	0.0%
Food		4700	900,000.00	988,415.95	607,842.39	988,415.95	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			940,500.00	1,028,915.95	627,202.13	1,029,297.33	(381.38)	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	5,095.08	6,000.00	0.00	0.0%
Dues and Memberships		5300	899.00	899.00	498.92	899.00	0.00	0.0%
Insurance		5400-5450	3,501.11	3,501.11	3,501.06	3,501.11	0.00	0.0%
Operations and Housekeeping Services		5500	33,500.00	33,500.00	0.00	124,195.18	(90,695.18)	-270.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,000.00	9,000.00	5,405.93	9,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,000.00	3,000.00	9,543.41	4,360.13	(1,360.13)	-45.3%
Professional/Consulting Services and								
Operating Expenditures		5800	75,500.00	75,500.00	19,911.41	75,500.00	0.00	0.0%
Communications		5900	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			132,400.11	132,400.11	43,955.81	224,455.42	(92,055.31)	-69.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	200,000.00	13,536.03	200,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	200,000.00	13,536.03	200,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	32,618.00	31,151.00	0.00	36,899.00	(5,748.00)	-18.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			32,618.00	31,151.00	0.00	36,899.00	(5,748.00)	-18.5%
TOTAL, EXPENDITURES			1,799,804.80	2,142,053.18	1,144,487.32	2,242,278.23		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,784,518.66
Total, Restricted Balance		1,784,518.66

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	410,000.00	410,000.00	529,480.45	410,000.00	0.00	0.0%
5) TOTAL, REVENUES			410,000.00	410,000.00	529,480.45	410,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	19,024.00	20,097.75	14,472.24	20,097.75	0.00	0.0%
3) Employee Benefits		3000-3999	8,521.57	8,902.03	6,076.24	8,986.44	(84.41)	-0.9%
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	67,000.00	67,000.00	19,192.50	131,477.50	(64,477.50)	-96.2%
6) Capital Outlay		6000-6999	435,000.00	435,000.00	249,500.91	469,860.00	(34,860.00)	-8.0%
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			529,545.57	530,999.78	289,241.89	630,421.69		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(119,545.57)	(120,999.78)	240,238.56	(220,421.69)		
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	162,634.76	162,634.76	0.00	162,634.76	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			(162,634.76)	(162,634.76)	0.00	(162,634.76)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(282,180.33)	(283,634.54)	240,238.56	(383,056.45)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,523,094.99	2,523,094.99		2,523,094.99	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)			2,523,094.99	2,523,094.99		2,523,094.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,523,094.99	2,523,094.99		2,523,094.99		
2) Ending Balance, June 30 (E + F1e)			2,240,914.66	2,239,460.45		2,140,038.54		
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	2,240,914.66	2,239,460.45		2,140,038.54		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	10,227.23	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	400,000.00	400,000.00	519,253.22	400,000.00	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			410,000.00	410,000.00	529,480.45	410,000.00	0.00	0.0%
TOTAL, REVENUES			410,000.00	410,000.00	529,480.45	410,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	19,024.00	20,097.75	14,472.24	20,097.75	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			19,024.00	20,097.75	14,472.24	20,097.75	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	4,826.39	5,098.80	3,671.62	5,098.80	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,455.34	1,537.48	885.86	1,537.48	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,873.44	1,873.44	1,233.37	1,873.44	0.00	0.0%
Unemployment Insurance		3501-3502	95.12	100.49	72.36	180.88	(80.39)	-80.0%
Workers' Compensation		3601-3602	271.28	291.82	213.03	295.84	(4.02)	-1.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,521.57	8,902.03	6,076.24	8,986.44	(84.41)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	1,200.00	1,200.00	(1,200.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	67,000.00	67,000.00	17,992.50	130,277.50	(63,277.50)	-94.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			67,000.00	67,000.00	19,192.50	131,477.50	(64,477.50)	-96.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	435,000.00	435,000.00	249,500.91	469,860.00	(34,860.00)	-8.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			435,000.00	435,000.00	249,500.91	469,860.00	(34,860.00)	-8.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								

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)
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			529,545.57	530,999.78	289,241.89	630,421.69		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	162,634.76	162,634.76	0.00	162,634.76	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			162,634.76	162,634.76	0.00	162,634.76	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(162,634.76)	(162,634.76)	0.00	(162,634.76)		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	2,140,038.54
Total, Restricted Balance		2,140,038.54

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	4,459,227.84	4,459,227.84	4,459,227.84	New
5) TOTAL, REVENUES			0.00	0.00	4,459,227.84	4,459,227.84		
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	387,980.24	635,933.34	(635,933.34)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	387,980.24	635,933.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	4,071,247.60	3,823,294.50		
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	4,071,247.60	3,823,294.50		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	161,308.82	161,308.82		161,308.82	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)			161,308.82	161,308.82		161,308.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,308.82	161,308.82		161,308.82		
2) Ending Balance, June 30 (E + F1e)			161,308.82	161,308.82		3,984,603.32		
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	161,308.82	161,308.82		3,984,603.32		
Facility Reserves	0000	9780		161,308.82				
Facility Reserves	0000	9780	161,308.82					
Facility Reserves	0000	9780				3,984,603.32		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	12,331.84	12,331.84	12,331.84	New
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	4,446,896.00	4,446,896.00	4,446,896.00	New
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	4,459,227.84	4,459,227.84	4,459,227.84	New
TOTAL, REVENUES			0.00	0.00	4,459,227.84	4,459,227.84		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	61,423.30	89,000.00	(89,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	326,556.94	546,933.34	(546,933.34)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	387,980.24	635,933.34	(635,933.34)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	387,980.24	635,933.34		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	910,000.00	910,000.00	(1,012.32)	910,000.00	0.00	0.0%
5) TOTAL, REVENUES			910,000.00	910,000.00	(1,012.32)	910,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			900,000.00	900,000.00	(1,012.32)	900,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	715,904.00	715,904.00	0.00	715,904.00	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			(715,904.00)	(715,904.00)	0.00	(715,904.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			184,096.00	184,096.00	(1,012.32)	184,096.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,681,930.69	3,681,930.69		3,681,930.69	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,681,930.69	3,681,930.69		3,681,930.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,681,930.69	3,681,930.69		3,681,930.69		
2) Ending Balance, June 30 (E + F1e)			3,866,026.69	3,866,026.69		3,866,026.69		
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	3,866,026.69	3,866,026.69		3,866,026.69		
Reserved For Projects (Comm Fac Dist)	0000	9780		3,866,026.69				
Reserved For Projects (Comm Fac Dist)	0000	9780	3,866,026.69					
Reserved For Projects (Comm Fac Dist)	0000	9780				3,866,026.69		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	900,000.00	900,000.00	0.00	900,000.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	(1,012.32)	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			910,000.00	910,000.00	(1,012.32)	910,000.00	0.00	0.0%
TOTAL, REVENUES			910,000.00	910,000.00	(1,012.32)	910,000.00		
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%

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)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,000.00	10,000.00	0.00	10,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	715,904.00	715,904.00	0.00	715,904.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			715,904.00	715,904.00	0.00	715,904.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(715,904.00)	(715,904.00)	0.00	(715,904.00)		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,199,123.24	2,199,123.24	1,338,432.10	2,199,123.24	0.00	0.0%
5) TOTAL, REVENUES			2,199,123.24	2,199,123.24	1,338,432.10	2,199,123.24		
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		2,199,123.24	2,199,123.24	2,105,579.62	2,199,123.24	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,199,123.24	2,199,123.24	2,105,579.62	2,199,123.24		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(767,147.52)	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	(767,147.52)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,199,108.68	2,199,108.68		2,199,108.68	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)			2,199,108.68	2,199,108.68		2,199,108.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,199,108.68	2,199,108.68		2,199,108.68		
2) Ending Balance, June 30 (E + F1e)			2,199,108.68	2,199,108.68		2,199,108.68		
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	2,199,108.68	2,199,108.68		2,199,108.68		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	2,194,123.24	2,194,123.24	1,270,424.04	2,194,123.24	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	16,670.68	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	536.59	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	46,795.09	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	722.29	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	3,283.41	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,199,123.24	2,199,123.24	1,338,432.10	2,199,123.24	0.00	0.0%
TOTAL, REVENUES			2,199,123.24	2,199,123.24	1,338,432.10	2,199,123.24		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	1,591,211.15	1,591,211.15	1,774,567.50	1,591,211.15	0.00	0.0%
Bond Interest and Other Service Charges		7434	607,912.09	607,912.09	331,012.12	607,912.09	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,199,123.24	2,199,123.24	2,105,579.62	2,199,123.24	0.00	0.0%
TOTAL, EXPENDITURES			2,199,123.24	2,199,123.24	2,105,579.62	2,199,123.24		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	2,199,108.68
Total, Restricted Balance		2,199,108.68

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	(3,037.44)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(3,037.44)	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	878,538.76	878,538.76	658,771.89	878,538.76	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			878,538.76	878,538.76	658,771.89	878,538.76		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(878,538.76)	(878,538.76)	(661,809.33)	(878,538.76)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	878,538.76	878,538.76	0.00	878,538.76	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			878,538.76	878,538.76	0.00	878,538.76		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(661,809.33)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(3,037.44)	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	(3,037.44)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(3,037.44)	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	448,538.76	448,538.76	223,771.89	448,538.76	0.00	0.0%
Other Debt Service - Principal		7439	430,000.00	430,000.00	435,000.00	430,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			878,538.76	878,538.76	658,771.89	878,538.76	0.00	0.0%
TOTAL, EXPENDITURES			878,538.76	878,538.76	658,771.89	878,538.76		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	878,538.76	878,538.76	0.00	878,538.76	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			878,538.76	878,538.76	0.00	878,538.76	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			878,538.76	878,538.76	0.00	878,538.76		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,401.38	3,401.38	3,501.59	3,501.59	100.21	3.0%
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)	3,401.38	3,401.38	3,501.59	3,501.59	100.21	3.0%
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	23.16	23.16	23.16	22.58	(.58)	-3.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	2.80	2.80	2.80	0.00	(2.80)	-100.0%
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)	25.96	25.96	25.96	22.58	(3.38)	-13.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,427.34	3,427.34	3,527.55	3,524.17	96.83	3.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: _____ Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: _____ Telephone: _____
Title: _____ E-mail: _____

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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	

Second Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2022-23

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		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	
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			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	49,895,737.49
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,186,138.76
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,913,024.69
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	45,220.87
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,958,245.56
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	51,362.28
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				44,802,715.45
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				3,527.55
B. Expenditures per ADA (Line I.E divided by Line II.A)				12,700.80
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			37,920,631.32	11,222.51
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			37,920,631.32	11,222.51
B. Required effort (Line A.2 times 90%)			34,128,568.19	10,100.26

C. Current year expenditures (Line I.E and Line II.B)	44,802,715.45	12,700.80
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,177,926.02
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 37,310,348.52

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.16%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal" or "mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.
Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,704,944.50
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 160,676.37

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	25,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	143,670.57
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,035,091.44
9. Carry-Forward Adjustment (Part IV, Line F)	43,022.71
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,078,114.15
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	30,589,568.31
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,592,384.67
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,216,523.91
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	167,182.71
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	544,877.98
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	53,041.41
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,402,866.55
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,016,963.28
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	45,583,408.82
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.46%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.56%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	2,035,091.44
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(168,732.38)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.00%) times Part III, Line B19); zero if negative	43,022.71
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.00%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	43,022.71
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	43,022.71

Approved
indirect
cost rate: 4.00%

Highest
rate used
in any
program: 4.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	992,165.20	39,687.00	4.00%
01	3305	33,478.36	1,339.00	4.00%
01	3310	1,321,633.87	26,432.50	2.00%
01	4035	80,671.79	3,227.00	4.00%
01	4127	21,526.84	861.00	4.00%
01	4203	17,351.78	694.00	4.00%
01	6266	180,000.00	7,200.00	4.00%
01	6500	3,849,376.30	38,493.75	1.00%
01	6546	161,124.98	6,445.00	4.00%
01	6547	222,415.56	8,897.00	4.00%
01	6762	77,041.41	3,082.00	4.00%
01	7435	542,032.79	21,681.00	4.00%
13	5310	1,016,963.28	36,899.00	3.63%

Second Interim
2022-23 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(4,360.13)	0.00	(36,899.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	4,360.13	0.00	36,899.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	162,634.76		
Fund Reconciliation								

Second Interim
2022-23 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	715,904.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					878,538.76	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Second Interim
2022-23 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	4,360.13	(4,360.13)	36,899.00	(36,899.00)	878,538.76	878,538.76		

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Transportation Safety - SMART tag™ Contract

RECOMMENDATION:

The Superintendent recommends that the Board receive a report and approve the Transportation contract with SMART tag™

BACKGROUND:

Student safety is of the utmost importance in Rescue USD. In an effort to ensure authorized ridership and improve the safety and security of students who utilize school bus transportation we intend to partner with SMART tag™. SMART tag™ provides live monitoring of where and when students load onto and unload off of their school bus to keep transportation, administrators and parents informed.

STATUS:

Lisa Donaldson will provide the Board with a comprehensive update related to Transportation Safety via SMART tag™

FISCAL IMPACT:

The SMART tag™ agreement is approximately \$30k the first year, depending on what we need in our initial order for bus passes and tablets. The on-going cost is approximately \$13k annually. With a state commitment to fund our Transportation department at 60%, the District is receiving \$150k in 2022-23 and will receive 60% of these costs reimbursed by the state.

BOARD GOAL(S):

Board Focus Goal I - STUDENT NEEDS

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.



Date: March 21, 2023

Title: Rescue Transportation Safety

Rescue Union School District Board of Education

Topics to be covered

- Board Focus Goal #1
- Daily Ridership
- Recent Safety Upgrades
- Proposed Safety Upgrade
- Questions?



Board Focus Goal #1

Board Focus Goal 1 - STUDENT NEEDS

Student Safety and Well Being:
Enhance and encourage social, emotional,
ethical and civic learning by providing a
safe, supportive and diverse environment.



Daily Ridership Data

Green Valley

- 47 AM Riders
- 51 PM Riders
- Free: 37
- Reduced: 2

Rescue

- 50 AM Riders
- 52 PM Riders
- Free: 15
- Reduced: 1

Lake Forest SPED only

- 14 AM Riders
- 14 PM Riders
- Free: N/A
- Reduced: N/A

Jackson

- 41 AM Riders
- 31 PM Riders
- Free: 4
- Reduced: 0

Lakeview

- 90 AM Riders
- 101 PM Riders
- Free: 7
- Reduced: 2

Marina Village

- 124 AM Riders
- 172 PM Riders
- Free: 4
- Reduced: 0

Pleasant Grove

- 96 AM Riders
- 120 PM Riders
- Free: 46
- Reduced: 2

Special Education

- 3 Routes
- 15 Riders

McKinney Vento

- 3 Riders
- EDCOE contracted for one student



Recent Safety Upgrades

- Six buses in the fleet with seat belts
 - We have a plan for the remaining buses
- Four state of the art electric buses
 - We have 4 more on order
- Cameras are installed in every bus
- Extensive driver training:
 - Annual in-person classroom instruction
 - Annual behind-the-wheel instruction
 - CHP Certification and renewal testing



Proposed Safety Upgrade

- SMART tag™
 - SMART tag™ is designed to ensure authorized ridership and improve the safety and security of students who utilize school bus transportation.
 - SMART tag™ provides live monitoring of where and when students load onto and unload off of their school bus to keep transportation, administrators and parents informed.



Proposed Safety Upgrade

- SMART tag™
 - Assists drivers with daily mechanical check-in
 - Route navigation
 - Student rider check-in / check-out for student tracking
 - Verifies students are on correct bus
 - Ability to support parent notification (will implement after we are fully trained and know everything is working well)



Proposed Safety Upgrade



Pre-trip and Post-trip Inspections

With electronic inspections, drivers can quickly and easily report any defects they find during their inspection.



Proposed Safety Upgrade



Student Profile

Drivers can easily learn their students' names and view important details about the students they transport.



Proposed Safety Upgrade

- Student rider check-in - Step 1



When a student attempts to get on a bus, they present their card to the RFID reader installed on the bus.



Proposed Safety Upgrade

- Student rider check-in - Step 2



The SMART tag tablet confirms if the student is boarding the right bus.



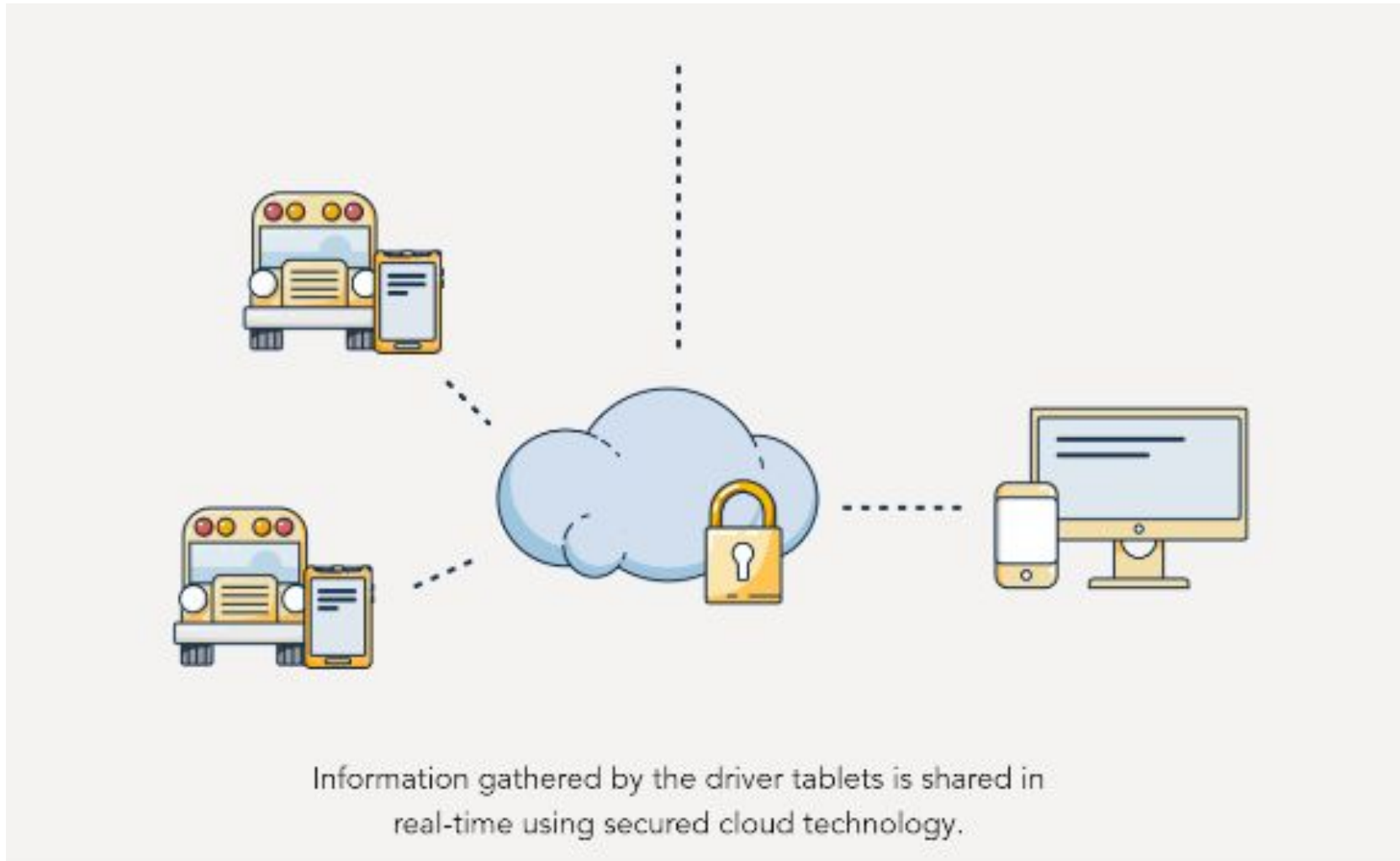
Wrong Bus / Wrong Stop

Drivers are presented with a wrong bus/stop message when students try to load onto the wrong bus or unload at the wrong stop.



Proposed Safety Upgrade

- Student rider check-in - Step 3



Proposed Safety Upgrade

- Student rider check-out - Step 4



When the student attempts to get off at a stop, they scan their card ensuring it's the right stop.



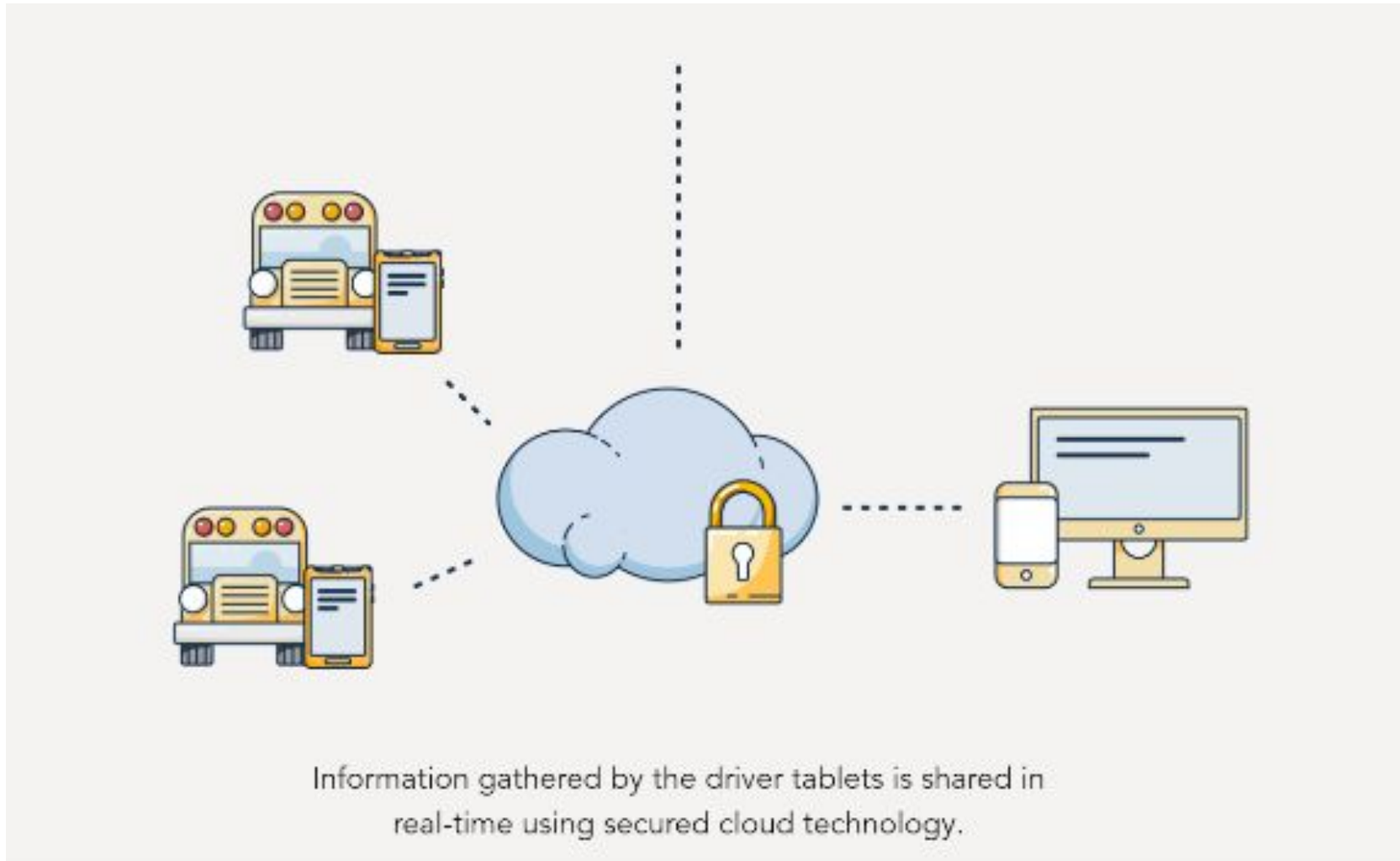
Wrong Bus / Wrong Stop

Drivers are presented with a wrong bus/stop message when students try to load onto the wrong bus or unload at the wrong stop.



Proposed Safety Upgrade

- Student rider check-out - Step 5





For the *Bus Driver*

Every bus will be equipped with a tablet computer.

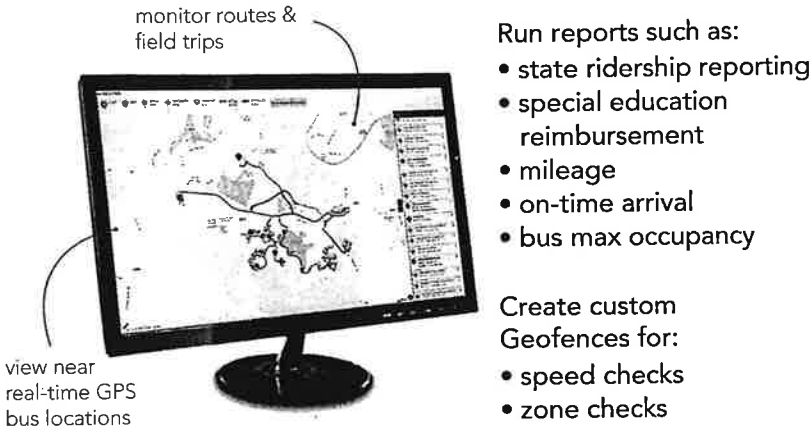
The Bus Driver will be able to utilize their rugged tablet computer equipped with the SMART tag™ app to:

- monitor student loading/unloading
- review student profile (including school, grade, assigned stop, and more)
- expanded profiles and medical info for special ed students
- view a real-time headcount
- receive 2-way alerts
- create seating charts
- view stops with stop time



For the *Administrator*

Transportation administrators access a web-based Admin Portal to manage their SMART tag™ system.



- Run reports such as:
- state ridership reporting
 - special education reimbursement
 - mileage
 - on-time arrival
 - bus max occupancy

- Create custom Geofences for:
- speed checks
 - zone checks

For the *Campuses*

The campuses you serve will have access to their own portal to stay up-to-date.

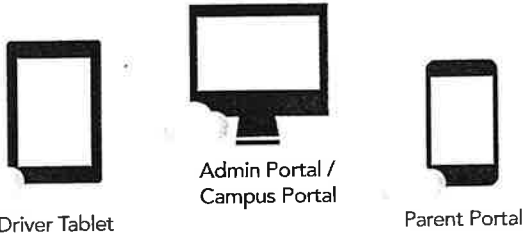
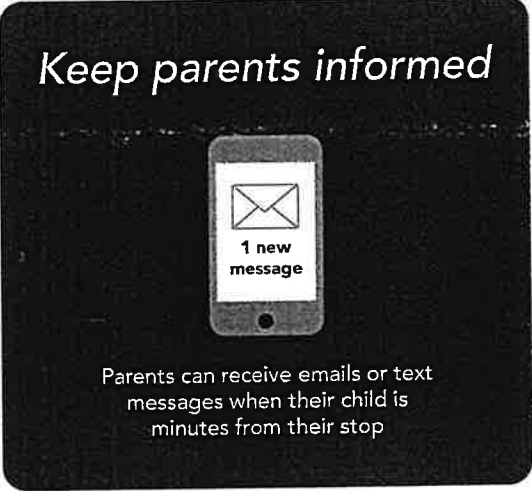
- Campuses will be able to:
- monitor buses servicing their campus
 - locate students on buses
 - view student profiles
 - issue replacement ID cards



Patents pending

For the *Parent*

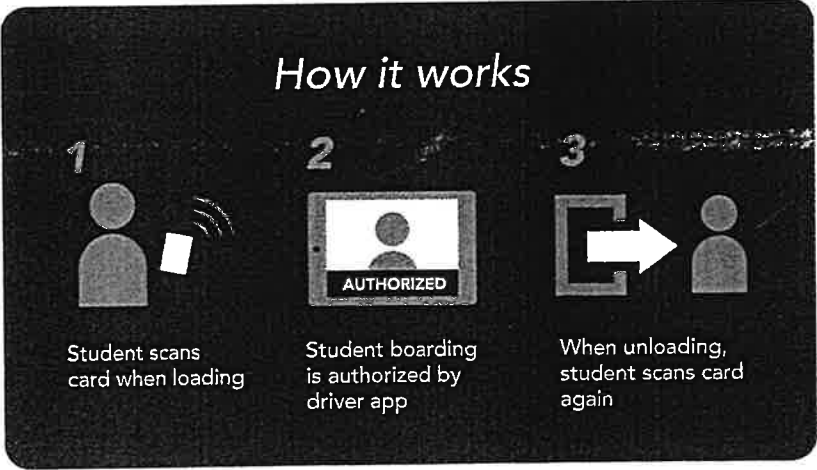
Parents/guardians can use the web-based Parent Portal to manage notification settings, and view their child's riding activity.



SMART tag™ utilizes cloud technology to keep everyone up-to-date

Optional Features

- Integration with popular routing software as well as fleet maintenance software
- On-bus Wi-Fi to extend classroom time
- SMART dismissal™ helps parents and Campuses coordinate after school dismissal change notifications more effectively
- Add SMART conduct™ to provide your district with the ability to create, track, and assign referrals





TERMS AND LICENSE AGREEMENT

This SMART tag™ Terms and License Agreement is effective as of Jan 26, 2023 ("Effective Date") and entered into between Rescue Union School District ("Customer") and Secured Mobility, LLC a Texas Limited Liability Corporation ("SMART tag™") for the SMART tag™ system. The Parties agree that the following terms and conditions shall apply to Customer's purchase of SMART tag™, purchase of hardware equipment, lease of tablets from SMART tag™ (Evergreen Technology Subscription), and related services from SMART tag™, whether procured directly from SMART tag™, and Customer's access to and use of any SMART tag™ service and SMART tag™ Offerings.

1. DEFINITIONS: The following capitalized terms shall have the meanings ascribed to them below:

- "Agreement" means this Terms and License Agreement (including any Orders submitted by Customer and accepted by SMART tag™ under this Agreement, and Addendum A attached (Quote)), which together form a single agreement.
- "Data" means any and all files, information, data and other content generated by Customer that is collected, transmitted, and/or stored in the SMART tag™ system in connection with its delivery of the Services Data does not include information that SMART tag™ collects for relationship management purposes, such as contact, billing, customer relationship management, service delivery, performance measuring, and compliance monitoring or Aggregated User Data (defined in Section 8 below).
- "Evergreen Technology Subscription" means leasing the tablets and/or printers through a Technology as a Subscription model such that:
 - at the end of every 4 years of use of the number of tablets specified in the quote, and any subsequent tablets added to the Technology Subscription Program by the Customer, shall be returned to SMART tag™ for replacement with the newest tablet version offered by SMART tag™. SMART tag™ will own the tablets under the Evergreen Technology Subscription Program. Broken tablet screen repairs are not covered in the Evergreen Technology Subscription Program and shall be paid for by the Customer at a cost of \$300 per incident.
 - at the end of every 3 years of use of the number of printers specified in the quote, and any subsequent printers added to the Technology Subscription Program by the Customer, shall be returned to SMART tag™ for replacement with a new printer of the same or comparable model offered by SMART tag™. SMART tag™ will own the printer(s) under the Evergreen Technology Subscription Program.
- "Hardware" means any equipment provided by SMART tag™ to Customer under this

Agreement.

- "Parties" means SMART tag™ and Customer. Party means either of SMART tag™ or Customer, as applicable.
- "Pricing" is defined as set out in Addendum A, attached hereto.
- "Services" means SMART tag™ Offerings including one or more of automated data collection from Customer vehicles (such data includes one or more of inspection data, student ridership data, student dismissal and/or attendance data, location data, speed data, vehicle configuration data, seating configuration data, diagnostic data, idle data, and/or driver behavior data); automated data transmission from Customer vehicles to a secured hosted data center, monthly storage of collected data; customer support for hardware and data transmission issues; and/or any other services that SMART tag™ or its authorized resellers makes to available to Customer under this Agreement.
- "Software" means any SMART tag™ sourced computer software and associated documentation made available to Customer under this Agreement. Such Software includes any software and/or firmware loaded on, included with or otherwise provided for use with Hardware.
- "Terms of Use" means the terms and conditions applicable to use of the Services, incorporated herein (Section 7).
- "SMART tag™ Offerings" means the SMART tag™-branded Hardware, Software and Services that SMART tag™, a SMART tag™ authorized reseller, or a SMART tag™ authorized agent makes available to Customer for purchase, license or use under this Agreement.

2. **HARDWARE:** Title to Purchased Hardware provided under this Agreement will be transferred to Customer unless Customer has elected an Evergreen Technology Subscription program. Hardware may be used only with the Services, in accordance with specifications applicable to such Hardware and all applicable laws. All purchased or leased Hardware to be delivered by SMART tag™ or its agents to Customer under this Agreement shall be shipped FOB SMART tag's warehouse, such that title transfers to Customer (if applicable) when such Hardware is shipped from SMART tag's warehouse. Without affecting the transfer of title, SMART tag™ shall, as an additional Service included in shipping charges, arrange for insured shipment of such Hardware to Customer via a common carrier chosen by SMART tag™, and will assist Customer with any claims against such a carrier for lost or damaged shipments. Unless Customer has purchased Hardware installation Services from SMART tag™ or its agents, Customer shall be solely responsible for the proper installation of all such Hardware. The loss or irreparable damage of any leased hardware by the Customer may be replaced by SMART tag™ for the prevailing replacement cost of the hardware, not to exceed the item's MSRP, plus shipping.

3. **SERVICES:** SMART tag™ shall provide the SMART tag™ system for Rescue Union School

District. Subject to Customer's timely payment of all applicable fees and expenses and compliance with all material terms of this Agreement, SMART tag™ and/or its agents shall provide the Services to Customer during the Service Term as defined below. The following services are included with each Service subscription: Service activation, 24/7 access to the SMART tag™ web-based portal and associated web-based Software applications, email & phone support, Software upgrades made generally available to Service Customers, daily account monitoring, and all associated wireless data charges. Customer acknowledges that SMART tag™ in its sole discretion may update and change the features and functionality of the Services from time to time, with or without notice, so long as such changes do not materially diminish the value of the services based on a standard of commercial reasonableness and maintain the same or better features and functionality as those in place as of the Effective Date of this Agreement.

4. SERVICE TERM/TERMINATION: The Service Term shall be for a period of _____ () years commencing _____, 2023 through _____, 202_.

The term of this Agreement will commence on Service Term start date and continue until this Agreement terminates or is not renewed as set out herein. The Agreement may be renewed for _____ () additional year to fulfill the initial four (4) year EVERgreen Technology Subscription period and continue with successive four (4) year periods upon written approval of Customer. Written approval may come in the form of a signed purchase order from Customer. Should the District renew the Agreement, SMART tag™ agrees to honor the renewal under the terms and conditions in this Agreement. Upon renewal of any Term, the fees and charges are subject to change provided SMART tag™ provides 30 days written notice, and Customer will have 30 days after receiving such notice to cancel. Pricing for products and services reflected in Addendum A shall not increase greater than 3% per annum, for four (4) years, provided that Customer is notified in writing by SMART tag™ and provided documentation to support the change at least sixty (60) days in advance to the end of the current term. Upon termination of an Evergreen Technology Subscription, all hardware included with the subscription must be returned to SMART tag™. Any hardware not returned within 60 days of conclusion of the Service Term shall be billable to the Customer at the prevailing cost of the hardware, not to exceed the item's MSRP.

For each purchase and/or initiation of an Evergreen Technology Subscription, the start of the Service Term will coincide with the expiration of any previous Service Term, if applicable. This Agreement will remain in force until the end of the last expiring Service Term for any customer purchase and/or Subscription.

5. PAYMENT TERMS AND TAXES Goods and services will be provided by SMART tag™ to the Customer at the prices set forth in Addendum A, pursuant to an approved purchase order from the Customer. SMART tag™ will not be paid for any goods delivered or services performed that have not been authorized by an approved purchase order prior to commencement of work or delivery of goods. SMART tag™ warrants that the prices in this Agreement shall be complete, and no additional charges

of any type shall be added without Buyer's express written consent, including but not limited to, shipping, packaging, labeling, custom duties, taxes, storage, insurance, boxing and crating. The Customer shall make payments to SMART tag™ in the amounts set out in Addendum A., if materials are pre-approved, in writing, by the District. Payments shall be provided in accordance with the Texas Prompt Payment Act.

Additional hardware, software and related services may be purchased as needed in accordance with pricing stipulated in Addendum A. The total annual payment shall be adjusted according to the number of additional hardware, software and services purchased or leased.

Invoices shall reference this Agreement and shall be itemized and transportation charges, if any, shall be listed separately. A copy of the bill of landing and the freight waybill, when applicable, shall be attached to the invoice. Invoices shall be sent via email and/or by mail:

Mailed to Rescue Union School District,

_____(Address)_____, California, _____, Attention:
Accounts Payable.

The annual payment will be invoiced to Customer by SMART tag™ no earlier than September 1st of each year and will be payable no later than thirty (30) days after the invoice date (provided that it is dated at least September 1 of the applicable year). Customer shall pay (in U.S dollars). Any amounts not paid when due shall bear interest at the rate of one and one half percent (1.5%) per month, or the maximum legal rate if less. SMART tag™ shall be entitled to withhold performance and suspend the Services until all amounts due are paid in full.

Customer and SMART tag™ hereby mutually agree to work in good faith to resolve contested invoices if at all possible, within sixty (60) days of receipt of the notice of dispute and that payment of the disputed amount only is not due while a bona fide dispute is pending. For the avoidance of doubt, payment for amounts not in dispute shall be paid in accordance with this Agreement.

TAXES: SMART tag™ understands and agrees that all amounts payable by Customer to SMART tag™ are exclusive of applicable sales, use, value-added and other taxes assessed on the provision of the products, services and/or offerings provided by SMART tag™ under this Agreement. As per Section 151.309, Texas Tax Code, Customer is exempt from the assessment of the State sales, use and excise taxes. Further, Customer is exempt from Federal Excise Taxes, 26 United States Code Section 5253(i) and (j). Excise tax exemption certificates will be issued by Customer, as applicable, for items designated as requiring such certificates. Customer agrees to furnish SMART tag™ with a valid tax exemption for each jurisdiction in which it is claiming an exemption. Without limiting the foregoing, Customer shall promptly pay to SMART tag™ any amounts actually paid or required to be collected or paid by SMART tag™ pursuant to any statute, ordinance, rule or regulation of any legally constituted taxing authority.

6. SOFTWARE LICENSE/GRANT: All Software is licensed, not sold. Subject to Customer's timely

payment of all applicable fees and expenses, and compliance with all material terms of this Agreement, SMART tag™ grants to Customer during the Term a limited, non-transferable license, without rights to sublicense, to access and use the Software solely in connection with Customer's use of the Services and solely for Customer's internal business purposes. Except for the limited license conveyed Customer under this Agreement, SMART tag™ and its suppliers shall retain all right, title, and interest in and to all copyrights, trademarks, service marks, trade secrets, patents, patent applications, mask works, moral rights, contract rights, and all other proprietary rights embodied in the SMART tag™ Offerings and 3rd Party Offerings, including, without limitation, any improvements or derivatives of such offerings. Customer acknowledges that the Software is of United States origin, is provided subject to the U. S. Export Administration Regulations, may be subject to the export control laws of the applicable territory, and that diversion contrary to applicable export control laws is prohibited. Customer represents that it will not permit the Software to be used for, any purposes prohibited by law. The Software and accompanying documentation are deemed to be "commercial computer software" and "commercial computer software documentation", respectively, pursuant to DFAR Section 227.7202 and FAR Section 12.212(b), as applicable. Any use, modification, reproduction, release, performing, displaying or disclosing of the Software and documentation by the U. S. Government shall be governed solely by the terms and conditions of this Agreement. Except as otherwise expressly provided in this Agreement, Customer shall have no right, title or interest in or to any intellectual property relating to the SMART tag™ Offerings and/or

3rd Party Offerings and shall not (a) modify or create derivative works from any Software, (b) merge or otherwise combine any Software with other software not expressly approved in writing by SMART tag™, or (c) copy, reproduce, modify, reverse engineer, decompile, disassemble, or otherwise attempt to derive the source code or algorithms of any Software. Customer will not violate or contest SMART tag™ or its suppliers' proprietary rights related to any SMART tag™ Offering and/or 3rd Party Offering. Additional terms may apply to 3rd Party Offerings, **which shall be presented to Customer either prior to or at the time of delivery of such 3rd Party Offerings.** To the extent such Software or any services are part of a 3rd Party Offering, Customer acknowledges use of a 3rd Party Offering requires acceptance of the 3rd Party Terms, which are not controlled by SMART tag™. For any cellular service(s) purchased by Customer through SMART tag™, SMART tag™ agrees that if such service(s) will be commercially reasonable and functional that SMART tag™ will exercise due diligence in securing an alternative service(s) that meets the commercially reasonable needs of the Customer.

7. TERMS OF USE/CUSTOMER OBLIGATIONS: Customer shall be solely responsible for obtaining and maintaining Internet access to the SMART tag™ web-based applications through an Internet service provider and the hardware and software necessary to enable such a connection. Customer is responsible for ensuring that only authorized Customer's personnel (noting that a competitor of SMART tag™ can never be an authorized user) have access to the SMART tag™ web-based services and for the security of Customer's computer system and the connection to the SMART tag™ system. At all times during and after the termination or expiration of this Agreement, Customer and its employees and agents shall maintain the confidentiality of trade secret information unless Customer is required by law or court order to do provide such information. Customer shall not disclose any such

proprietary information concerning SMART tag™ Products (Hardware and Software), including any flowcharts, logic diagrams, user manuals and screens, to persons not an employee of Customer unless Customer is required by law or court order to do so.

Notwithstanding any provisions of this Agreement to the contrary, SMART tag™ understands that Customer is subject to and will comply with the Texas Public Information Act (Chapter 552, Tex. Gov't Code) as interpreted by judicial opinions and opinions of the Attorney General of the State of Texas. Information, documentation, and other material in connection with this Agreement may be subject to public disclosure pursuant to the Texas Public Information Act. Any part of this Agreement that is of a confidential or proprietary nature must be clearly and prominently marked as such by SMART tag™. If a Public Information Act request is made for any SMART tag™ confidential or proprietary information, Customer will notify SMART tag™ and the Attorney General as required by law. In the event SMART tag™ has possession and/or control of Customer's information or data that is requested under the Public Information Act, SMART tag™ shall provide the information to the Customer no later than five (5) business days after receipt of a request from Customer for such information at no cost to Customer.

8. DATA RETENTION. SMART tag™ shall maintain its records and accounts in a manner that shall assure a full accounting for all product(s) and/or service(s) provided by SMART tag™ to Customer under this Agreement. These records and accounts shall be retained by SMART tag™ and made available for review by Customer for a period of not less than three (3) years from the date of completion of the service(s), receipt of product(s), the date of the receipt by Customer of the SMART tag™ final invoice or claim for payment in connection with this Agreement, or the date Customer makes final payments and closes pending matters, whichever is later. If an audit or a compliance review has been announced, SMART tag™ shall retain its records and accounts until such audit or compliance review has been completed. The Customer will have the right to audit the SMART tag™ books and records pertaining to all goods and services covered by this Agreement during the hours of the normal workday during the term of agreement and for a period of five (5) years following expiration of the Agreement. SMART tag™ will retain data for a period of three (3) years at no cost as long as the Customer's account is active and current in payments to SMART tag™. In the event that a Customer terminates SMART tag™, Customer acknowledges and agrees to pay hosting and technical support fees for the three (3) years of data, at the annual rate of \$1500/year. Regulations may mandate specific Data retention requirements for Inspection Data and/or GPS Data, and it is Customer's sole responsibility to understand those requirements, and to export and archive its Data. SMART tag™ agrees to provide all Customer's Data to Customer upon request in a readily accessible/readable format at no cost to Customer.

Customer is solely responsible for printing data and inspection reports for vehicles involved in an accident. Unless SMART tag™ specifically agrees in writing otherwise, I/ O Data, Alert Data, SMART tag™ card scan Data, Diagnostic Data, Fault Code Data, and Message Data, can be purged by

SMART tag™ after the three (3) year retention period. From time to time, SMART tag™ may offer new types of Data services, and such new Data services may have different data retention periods, to be defined in a corresponding service specification for that offering. SMART tag™ is not required to retain Data except as provided in this Section or in a separate written agreement. Unless other arrangements are made in writing with SMART tag™, all Data submitted using any SMART tag™ web-based applications may be purged as provided above.

9. INTELLECTUAL PROPERTY (IP): SMART tag™ retains all right, title and interest and all related IP rights in and to the SMART tag™ Offerings and SMART tag™ Confidential Information, including any enhancements, updates or other modifications, including custom modifications, thereto, whether made by SMART tag™, Customer or any third-party. Except as expressly set forth herein, no express or implied license or right of any kind is granted to Customer regarding the SMART tag™ Offerings. Under no circumstances shall Customer sell or transfer any purchased Hardware or licensed Software, reconstruct or repair such Hardware or Software, or reverse engineer or otherwise attempt to learn the trade secrets, know how or other IP embodied therein. Customer agrees that SMART tag™ may collect data regarding Customer's use of the Service and analyze, use and disclose such data in an aggregated format ("Aggregated User Data") for SMART tag™ in order to provide the services under this Agreement; provided such Aggregated User Data is not personally identifiable or Customer identifiable.

SMART tag™ will indemnify and defend Customer from and against any third-party claim that the Software or other offerings/products from SMART tag™ (each in the form provided by SMART tag™) infringes the United States intellectual property rights of any other person; provided, that such indemnification obligations will not extend to any infringement claim to the extent based on (i) the combination of the Software with any technology (including any software, hardware, firmware, system or network) not provided by SMART tag™ or approved in writing by SMART tag™ for use with the Software, (ii) the failure of Customer to implement any update provided by SMART tag™, (iii) the continued use of the alleged infringing item after a SMART tag™ notice to Customer of such activity's alleged or actual infringement, (iv) any deliverable developed by SMART tag™ in compliance with any specifications required by Customer (to the extent that the infringement is due to the compliance with such specifications), or (v) any Customer Data or other content or materials (regardless of form or medium) provided by Customer. If Customer's use of the Software or offerings/products from SMART tag™ is, or, in the opinion of SMART tag™, is likely to be, enjoined due to any such infringement, then SMART tag™, at its sole option and expense, may do one or more of the following: (x) obtain for Customer the right to continue using the alleged infringing item as otherwise provided in this Agreement; (y) replace or modify the alleged infringing item so that it is no longer infringing, and require Customer to implement such replaced or modified item; or (z) terminate this Agreement upon notice to Customer and refund to Customer any fees attributable to periods following the effective date of such termination (calculated on a pro-rata basis)). SMART tag™ will defend Customer, at the cost of SMART tag™, and pay all settlement payments and damages awarded with respect to any indemnified claim; provided, that (i) Customer promptly notifies SMART tag™ in writing of such claim,

(ii) Customer provides SMART tag™ with sole control and authority to defend and settle such claim, and (iii) Customer provides, at the cost of SMART tag™, all reasonable assistance and information requested by SMART tag™ for the defense and settlement of such claim.

10. LIMITED WARRANTY FOR PURCHASED OR LEASED HARDWARE AND SOFTWARE: SMART tag™ warrants that the serialized Hardware elements of any SMART tag™ Offerings delivered by SMART tag™ or its agents to Customer under this Agreement shall be free from all material defects in workmanship under normal use and service. SMART tag™ shall, at its own expense, replace any such defective hardware after receiving notice from Customer. Notwithstanding the foregoing, any Third-party Materials shall be subject only to such third-party terms and any warranties therein. The SMART tag™ warranty period for such serialized Hardware (Samsung Tab Active tablets and SMART tag™ RFID reader) is one (1) year, excluding the tablet screen (which is subject to a screen repair fee of \$300 per incident). The SMART tag™ warranty period for such serialized Hardware (IDP SMART printers) is three (3) years. The warranty period runs from the date of delivery, and any replacement hardware provided under warranty will be covered under warranty for the remainder of the warranty term based on the delivery date for the original equipment, provided that such Hardware is used and handled as intended and in accordance with this Agreement, and that Customer provides SMART tag™ with notice within the applicable warranty coverage period. As Customer's sole and exclusive warranty remedy, SMART tag™ will replace any failed or functionally impaired Hardware with equivalent Hardware in terms of performance and functionality. This warranty does not apply to any Hardware that has been misused, altered, willfully abused or that has been subject to water or other environmental damage or that has been damaged due to improper installation by Customer or its agents. Hardware installations must follow the SMART tag™ equipment- specific installation guidelines to qualify for the foregoing warranty. If Hardware is determined by SMART tag™ to be damaged due to any of the aforementioned causes, Customer will be charged the price of a refurbished unit plus shipping and handling. Return of any Hardware requires a Return Material Authorization ("RMA") number. All RMA's must be pre-authorized by SMART tag™ Customer Care at support@smart-tag.net. Phone: 1-512-686-2360. Ancillary hardware such as mounts, brackets, and cables are excluded from the above warranty.

In the event of a non-conformance of the Software, reported to and verified by SMART tag™, SMART tag™ will make commercially reasonable efforts to correct such non-conformance. Company further warrants the materials, workmanship and offering/services and Software to be in conformance for one full year from the date of acceptance. The warranty binds SMART tag™ to correct any SMART tag™ Software that has material defects in workmanship or materials furnished under this Agreement which may be discovered within one (1) year after the Software has been accepted by Customer. SMART tag™ shall, at its own expense, correct such defect after receiving notice from Customer by repairing same. Notwithstanding the foregoing, any Third-party Materials shall be subject only to such third-party terms and any warranties therein.

Delays or Interruption of Services by SMART tag™. If SMART tag™ foresees the delay of a scheduled delivery of a product or other service performance date, SMART tag™ shall give timely notice to the Customer. Customer may extend the delivery or service date for valid reasons. SMART tag™ must keep Customer advised at all times of the status of the goods or services.

11. WARRANTY LIMITATIONS: THE LIMITED WARRANTIES SET FORTH ABOVE ARE APPLICABLE SOLELY TO THE SMART TAG™ OFFERINGS AND ARE MADE PERSONALLY TO CUSTOMER IN LIEU OF ALL OTHER WARRANTIES, EXPRESS OR IMPLIED. CUSTOMER ACKNOWLEDGES THAT IT IS SOLELY RESPONSIBLE FOR ITS USE OF DATA AND SMART TAG™ EXPRESSLY DISCLAIMS ANY WARRANTY AS TO THE ACCURACY, COMPLETENESS OR SUFFICIENCY OF SUCH DATA.

12. LIMITATION OF LIABILITY: EXCEPT WITH RESPECT TO EITHER PARTY'S OBLIGATIONS APPLICABLE TO CONFIDENTIAL INFORMATION, CUSTOMER'S DELIBERATE MISUSE OR MISAPPROPRIATION OF ANY SMART TAG™ INTELLECTUAL PROPERTY RIGHTS AND ANY INDEMNIFICATION OBLIGATIONS UNDER THIS AGREEMENT, IN NO EVENT SHALL EITHER PARTY BE LIABLE TO THE OTHER PARTY, OR TO ANY THIRD-PARTY, FOR ANY- CONSEQUENTIAL, INDIRECT, SPECIAL, INCIDENTAL OR EXEMPLARY DAMAGES.

ANY SMART TAG™ AGGREGATE LIABILITY UNDER THIS AGREEMENT WILL NOT, IN ANY EVENT, REGARDLESS OF WHETHER THE CLAIM IS BASED IN CONTRACT, TORT, STRICT LIABILITY, OR OTHERWISE, EXCEED FIVE TIMES THE FEES PAID BY CUSTOMER UNDER THIS SUBSCRIPTION AGREEMENT IN THE PRIOR TWELVE (12) MONTHS, IF ANY. THE FOREGOING LIMITATIONS SHALL APPLY REGARDLESS OF WHETHER SMART TAG™ HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES AND REGARDLESS OF WHETHER ANY REMEDY FAILS OF ITS ESSENTIAL PURPOSE.

13. CONTROLLING TERMS: All SMART tag™ Offerings licensed, purchased or leased by Customer from SMART tag™ during the term of this Agreement shall be subject to the terms and conditions of this Agreement. Terms related to Order submission and delivery shall be established between Customer and SMART tag™. Any terms or conditions appearing on the face or reverse side of any Customer purchase order, acknowledgment, or confirmation that are different from or in addition to those required hereunder shall not be binding on the Parties, even if signed and returned unless both Parties agree in a separate writing to be bound by such different or additional terms and conditions.

14. OTHER LIMITATIONS: The SMART tag™ licensors and suppliers shall have no liability of any kind under this Agreement and Customer shall not be a third-party beneficiary under agreements between SMART tag™ and its licensors/suppliers. Customer acknowledges: (1) it is solely responsible for its use of Data, controlling its employees/ authorized users access to the Software, Hardware and

Services, reviewing inspection reports, and taking appropriate action with respect to vehicles for which inspection reports have been submitted using the Services; (2) the accuracy of Data may be dependent on the accuracy of information provided by individuals using Hardware or Software on Customer's behalf; and (3) Customer is solely responsible for instructing such individuals in the proper use of equipment, execution of inspections and delivery of legally acceptable electronic signatures in compliance with US law regarding commercial vehicle inspection and repair records, if applicable. Notwithstanding anything to the contrary in this Agreement, the District will not be liable for any failure or delay in its performance under this Agreement due to any cause beyond its reasonable control, including but not limited to, acts of war, acts of God, acts of terrorism, earthquake, flood, embargo, riot, sabotage, labor shortage or dispute, epidemic or pandemic, governmental act, provided that the delayed party: (a) gives the other party prompt notice of such cause, and (b) uses commercially reasonable efforts to promptly correct such failure or delay in performance.

15. INJUNCTIVE RELIEF: For copying or unauthorized use of the Software by Customer, SMART tag™ may seek and obtain injunctive relief for such breach or threatened breach, in addition to, and not in limitation of other legal remedies.

16. CONFIDENTIALITY: To the extent allowed by law, each Party shall retain in confidence all information received from the other Party that the disclosing Party identifies as being proprietary and/or confidential or that, by the nature of the circumstances surrounding the disclosure, ought in good faith to be treated as such ("Confidential Information"), except that SMART tag™ may disclose Customer's Confidential Information to the manufacturer and/or Dealer of Customer's vehicle for the purpose of providing Customer products or services including data analysis. Customer shall not share or provide access to the SMART tag™ web-based software or device firmware with any competitor of SMART tag™. The receiving Party's obligations under this Section shall extend for two (2) years following the disclosure of the Confidential Information. SMART tag™ further agrees to the confidentiality requirements in the Data Protection Addendum attached hereto as Exhibit B.

17. ELECTRONIC SIGNATURES FOR THE SMART TAG™ SYSTEM. Customer acknowledges that implementing a federally compliant electronic inspection system may require adherence to standards for electronic signatures. It is Customer's responsibility to understand and comply with those requirements. SMART tag™ will provide recommendation for implementing a compliant electronic signature program upon request.

18. WIRELESS DATA POLICIES Customer understands and agrees that (a) Customer has no contractual relationship with a wireless carrier and is not a third-party beneficiary of any agreement between SMART tag™ and a wireless carrier, nor does the underlying wireless carrier have any legal, equitable or other liability to Customer. (b) Subject to FCC Number portability rules, Customer has no property or other rights in any Number assigned to it and any such Number can be changed. (c)

SMART tag™ and/or wireless carrier shall not be responsible for interruption of service for any reason or the inability to use the service caused by Force Majeure. (d) The liability and obligation of SMART tag™ to Customer for services may be controlled and limited by a wireless carrier's tariff, if any, and the laws, rules and regulations of the FCC and other United States or foreign governmental authorities, and (e) In no event shall SMART tag™ and/or wireless carrier be liable for the failure or incompatibility of any equipment utilized by Customer (and not provided by SMART tag™).

For any wireless/cellular service(s) purchased by Customer through SMART tag™, SMART tag™ agrees that such service(s) will be commercially reasonable and functional and that SMART tag™ will exercise due diligence in securing an alternative service(s) that meets the commercially reasonable needs of the Customer in the event there is an unreasonable disruption in such service.

Customer understands and agrees that SMART tag™ is not responsible for any Wi-Fi/cellular service(s) that are disrupted due to issues with Wi-Fi/cellular service(s) purchased directly by Customer from a third-party.

19. Independent Contractor. This is not an Agreement of partnership or employment of SMART tag™ or any of the SMART tag™ employees by Client. SMART tag™ is an independent contractor for all purposes under this Agreement.

20. Insurance. Prior to performing services under this Agreement, SMART tag™ shall provide Client with certificates of insurance evidencing the following insurance coverage:

- a) Commercial general liability of at least \$1,000,000.00;
- b) Automobile liability of at least \$1,000,000.00;
- c) Professional liability of at least \$1,000,000.00; and
- d) Workers Compensation complying with statutory requirements.
- e) Cyber-security Liability Insurance. Limits of \$250,000.00.

Customer shall be named as an "additional insured" on insurance policies. For the duration of this Contract, SMART tag™ shall provide proof and maintain the above-referenced insurance coverage applicable to liability which could be incurred in conjunction with this Agreement. A certificate of insurance for each of the above policies shall be delivered to Customer before providing services under the Agreement. At any time during the term of the Agreement or any renewals thereto, the certificate of insurance lapses, SMART tag™ shall provide to Customer an updated certificate within thirty (30) days of policy. The certificate of Insurance shall include a Waiver of Subrogation Endorsement in favor of Customer. The District will allow deductible policies. SMART tag™ shall pay the deductible amount. Such coverage shall remain in effect during the full term of service.

21. Subcontractors. SMART tag™ shall not subcontract any services under this Agreement without Customer's prior written permission, not to be unreasonably withheld. SMART tag™ further agrees and warrants that any subcontractors used by SMART tag™ to fulfill its obligations under the Agreement will be subject to and will comply with each and every term of the Data Protection

Addendum attached hereto in Exhibit B in the same manner that SMART tag™ itself is subject to the terms of this Data Protection Addendum.

22. Non-Appropriation. If Client should not appropriate or otherwise make available funds sufficient to purchase, lease, operate or maintain the products set forth in this Agreement, or other means of performing the same functions of such products, Client may unilaterally terminate this Agreement only upon thirty (30) days written notice to SMART tag™. Upon termination, Client shall remit payment for all products and services delivered to Client and all expenses incurred by SMART tag™ prior to the receipt of the termination notice by SMART tag™.

23. MISCELLANEOUS: The failure of either Party to exercise in any respect any right provided for herein will not be deemed a waiver of any provision of this Agreement or of any subsequent breach of the same and no waiver of any provision of this Agreement will be effective unless made in writing. If any provision of this Agreement is found to be unenforceable or invalid, that provision will be limited or eliminated to the minimum extent necessary so that this Agreement will otherwise remain in full force and effect and enforceable. This Agreement shall be interpreted under the laws of the State of Texas, and, in the event of any controversy or claim arising out of or relating to this Agreement or the breach or interpretation thereof, the Parties shall submit to the exclusive jurisdiction of and venue of courts with jurisdiction over Dallas County, Texas. Facsimile or scanned signatures will be deemed originals. SMART tag™ agrees to not sell, assign, give or otherwise transfer its obligations under this Agreement without the prior written consent of an authorized representative for Customer, and Customer agrees that consent shall not be unreasonably withheld. SMART tag™ shall not advertise or publish, without the Customer's prior consent, the fact that the District has entered into this Agreement with SMART tag™.

Compliance with Ch. 176 of Local Gov't Code. Pursuant to Texas Local Government Code Chapter 176, the law requires a Conflict-of-Interest disclosure. SMART tag™ agrees to complete a Conflict-of-Interest questionnaire regardless of whether or not a Conflict-of-Interest exists. SMART tag™ agrees to file a completed Conflict-of-Interest Questionnaire as required by law within seven (7) business days after SMART tag™ becomes aware that Conflict-of-Interest exists. If Customer learns that SMART tag™ did not properly disclose, Customer may terminate this Agreement with SMART tag™.

Compliance with Ch. 2270 of Texas Government Code. Pursuant to Texas Government Code Chapter 2270, if this contract is valued at \$100,000.00 or more and if SMART tag™ has at least ten (10) full time employees, then SMART tag™ represents and warrants to the Customer that SMART tag™ does not boycott Israel and will not boycott Israel during the term of this Agreement, including any renewals thereto. This section does not apply to a sole proprietorship. On April 25, 2019, the U.S. District Court for the Western District of Texas entered a preliminary injunction enjoining the enforcement of Chapter 2270 as it existed before the amendment in any state contract. In compliance with the Court's order, the Customer will not seek enforcement of the current Chapter 2270 until further order of this or higher court having jurisdiction over the issue.

Notice. Except as otherwise provided herein, any notice required or permitted to be given pursuant to this Agreement shall be valid only if in writing and shall be deemed to have been duly given (a) when personally delivered, or (b) three (3) business days after being mailed by certified mail, postage prepaid, addressed to the party receiving notice at the address listed in the first page of this Agreement, unless that party otherwise notifies the other party in accordance with this Section of a change of address.

READ AND AGREED

SMART tag™ Version 29-July-2022

CUSTOMER REPRESENTATIVE

Signature:  Print Name: Lisa Donaldson

Title: Asst. Superintendent Date: 1/26/23

SMART tag™ REPRESENTATIVE

Signature: _____ Print Name: _____

Title: _____ Date: _____

EXHIBIT A

Additional Hardware/Software Pricing

PART #	ITEM	DESCRIPTION	PRICE
770713	Tablets	SMART tag™ Evergreen Technology Subscription utilizing Samsung Galaxy Tab Active tablets. After 4 years of use the number of tablets quoted will be upgraded to the newest tablet version available. This same cycle of new tablet replacements after every 4 years of use will continue for the duration that the school district partners with SMART tag™. The tablets would be owned by SMART tag™ as a lease program. At the end of every 4 year cycle pricing may increase due to increase of tablet pricing by Samsung. Broken screen replacements are not covered under the Evergreen program and must be paid for by the school district at a cost of \$300 per screen replacement.	\$187.00
770185	Hardware Kit	RAM Mounts custom Samsung Tab Active charging cradle, SMART tag™ RFID Card Reader, RAM Mount Installation Kit, and SMART tag™ wiring harness.	\$427.95
770032	Hardware Installation	Cost per bus for installation of wiring harness, mounts, charging cradle & RFID card reader when customer is within a three (3) hour driving distance from Georgetown, TX (Includes travel & expenses).	\$195.00
770240	Additional Travel Cost	Additional charge per install team member when travel to customer includes airfare and rental car. Requires minimum of two (2) days with one (1) of those days used for travel.	\$750.00
770065	Annual Service Plan	SMART tag™ Annual Service Plan per Tablet, includes tablet monthly data plan, GPS tracking, bus and student monitoring, Pre/Post Trip Inspection Reporting, State Headcount Reporting, Special Education Reporting, Technical Support, Admin Portal cloud hosting/access, Campus Portal cloud hosting/access, Parent Portal cloud hosting/access, (Base Communications Plan*) Driver/Student/Parent Alerts via email/text notifications.	\$360

770027	Software License	Initial Software License for SMART tag™ per Tablet.	\$289.00
771528	Duplex ID Card Printer	IDP Smart 31 single side ID card printer with encoder (3-year warranty).	\$1,799.00
771041	SMART print plus Print Software Initial Year 1 Subscription	SMART print plus – ID card printing software (1 user, first year subscription) for color imprints and multiple designs.	\$499.00
771043	SMART print plus Annual Software Subscription	SMART print plus - card printing software annual support/maintenance (per SMART 31/51 printer), includes updates	\$299.00
771415	Standard USB Camera	Standard USB Camera for SMART print plus with desktop tripod stand	\$70.00
779366	Color Print Ribbon	Smart 31/51 Color Ribbon (estimated 250 prints)	\$88.00
779909	Cleaning Strip	Smart 31/51 Cleaning Strip.	\$5.00
770019	Desktop NFC card reader	SMART tag™ Desktop NFC/RFID Card Reader (USB).	\$89.00
770015	Blank RFID Cards	SMART tag™/HID RFID Card – Blank (non-printed).	\$0.88
770116	Pre-printed card back	SMART tag™/HID RFID Card pre-printed with National Suicide Prevention Lifeline/Crises Text Line (on side of ST Logo footer side).	\$0.98
770059	Pre-printed card (front and back)	SMART tag™/HID RFID Card - CMYK color imprint side 1 - Mono Black Imprint side 2 (2-sided print) with pre-printed logo/artwork.	\$1.94
770030	Card Holder	SMART tag™ Clear Plastic Card Holder - Heavy Duty.	\$0.33
770031	Safety Lanyard	SMART tag™ bus yellow double safety breakaway lanyard with 6" zip reel.	\$0.98
770044	GPS Device Year 1	SMART obd bus & white fleet GPS hardware, including Year 1 Service Plan per vehicle.	\$158.80
770144	GPS Device Annual Recurring (after Year 1)	SMART obd bus & white fleet GPS Annual Recurring Service Plan per vehicle after Year 1.	\$102.60
770093	SMART dismissal	SMART dismissal proprietary student dismissal software.	\$995.00 Annually per campus
Additional hardware, software, and services available upon request.			

EXHIBIT B

Data Protection Addendum

Rescue Union School District ("Customer" or "District") and Secured Mobility, LLC ("SMART tag™") have entered into an Agreement (the "Agreement"), which incorporates by reference is the following Data Protection Addendum ("Addendum").

Definitions.

- a. "Brand Features" means the trade names, trademarks, service marks, logos, domain names, and other distinctive brand features of each Party, respectively, as secured by such Party from time to time.
- b. "Customer Data" includes all Personally Identifiable Information and other information that is not intentionally made generally available by the Customer on public websites or publications, including but not limited to business, administrative and financial data, intellectual property, and student and personnel data and metadata, as well as any de-identified, aggregated, or otherwise anonymized data derived from such data.
- c. "End User" means the individuals authorized by Customer to access and use the SMART tag™ services provided by SMART tag™ under the Agreement.
- d. "Personally Identifiable Information" (or PII) includes but is not limited to: personal identifiers such as name, address, phone number, date of birth, Social Security number, and student or personnel identification number; personally identifiable information contained in student education records as that term is defined in the Family Educational Rights and Privacy Act, 20 USC 1232g, as amended ("FERPA"); "personal information" as that term is defined in the Children's Online Privacy Protection Act of 1998 ("COPPA"); "personal information" as that term is defined in the Protection of Pupil Rights Amendment ("PPRA"); "personally identifiable information" as that term is defined in the Individuals with Disabilities Education Act, as amended ("IDEA"); "protected health information" as that term is defined in the Health Insurance Portability and Accountability Act, 45 CFR Part 160.103 ("HIPAA"); nonpublic personal information as that term is defined in the Gramm-Leach-Bliley Financial Modernization Act of 1999, 15 USC 6809 ("GLB"); credit and debit card numbers and/or access codes and other cardholder data and sensitive authentication data as those terms are defined in the Payment Card Industry Data Security Standards ("PCI-DSS"); other financial account numbers, access codes, driver's license numbers; and state- or federal-identification numbers such as passport, visa or state identity card numbers.
- e. "Securely Destroy" means taking actions that render data written on physical (e.g., hardcopy, microfiche, etc.) or electronic media unrecoverable by both ordinary and extraordinary means. These actions must meet or exceed those sections of the National Institute of Standards and Technology (NIST) SP 800-88r1 guidelines relevant to data categorized as high security.

- f. "Security Breach" means an event in which Customer Data is exposed to unauthorized disclosure, access, alteration, or use.
- g. "Mining Customer Data" means to search through, access, or extract Customer Data, metadata, or information which is not necessary to accomplish the purpose(s) of the Agreement.

Rights and License in and to Customer Data. The Parties agree that as between them, all rights including all intellectual property rights in and to Customer Data shall remain the sole and exclusive property of Customer, and Contractor has a limited, nontransferable, fully paid, royalty-free, non-sublicensable, nonexclusive license as provided in the Agreement solely for the purpose of performing its obligations hereunder. This Addendum does not give SMART tag™ or any third-party any rights, implied or otherwise, to Customer Data, content, or intellectual property, except as expressly stated in the Agreement and this Addendum.

Data Privacy.

- a. SMART tag™ will use Customer Data only for the purpose of fulfilling its duties under the Agreement and will not share Customer Data with or disclose it to any third-party without the prior written consent of the Customer, except as required by law. Any third-party will also be subject to the same terms and conditions as in this Addendum.
- b. Customer Data will not be stored outside the United States without prior written consent from the Customer.
- c. SMART tag™ will provide access to Customer Data only to its employees and subcontractors who need to access the data to fulfill SMART tag™ obligations under the Agreement. SMART tag™ will ensure that employees and subcontractors who perform work under the Agreement have received appropriate instruction as to how to comply with the data protection provisions of this Addendum. If SMART tag™ will have access to "education records" for the Customer's students as defined under FERPA, the Contractor acknowledges that for the purposes of this Addendum it will be designated as a "school official" with "legitimate educational interests" in the Customer education records, as those terms have been defined under FERPA and its implementing regulations, and the Contractor agrees to abide by the FERPA limitations and requirements imposed on school officials. The Parties agree that: (1) the services/functions to be provided by SMART tag™ are services/functions for which the Customer would otherwise use its own employees; (2) SMART tag™ is under Customer's direct control with respect to access to and use of the education records; and (3) SMART tag™ is subject to the requirements of 34 C.F.R. 99.33(a) with respect to access to and use of the education records. SMART tag™ will use the education records only for the purpose of fulfilling its duties under the Agreement for Customer's and its End User's benefit and will not share such data with or disclose it to any third-party except as provided for in the Agreement, required by law, or authorized in writing by Customer.

- d. SMART tag™ will not use Customer Data (including metadata) for advertising or marketing purposes. SMART tag™ expressly acknowledges Texas Education Code 32.151-32.157 relating to the restriction of the use of covered information, including student personally identifiable information, by an operator of a website, online service, online application, or mobile application for a school purpose. SMART tag™ agrees to comply with such restrictions and requirements, to the extent applicable.
- e. SMART tag™ agrees to assist Customer in maintaining the privacy of Customer Data as may be required by State and Federal law, including but not limited to FERPA, PRRA, IDEA, and COPPA. SMART tag™ shall, upon reasonable request, provide Customer with a written summary of the procedures SMART tag™ uses to maintain the privacy of Customer Data.
- f. SMART tag™ is prohibited from Mining Customer Data for any purposes other than those agreed to by the Parties.

Data Security.

- a. SMART tag™ will store and process Customer Data in accordance with commercial best practices, including appropriate administrative, physical, and technical safeguards, to secure such data from unauthorized access, disclosure, alteration, and use. Such measures will be no less protective than those used to secure Contractor's own data of a similar type, and in no event less than reasonable in view of the type and nature of the data involved. Without limiting the foregoing, Contractor warrants that all electronic Customer Data will be encrypted in transmission using Transport Layer Security (TLS) for all interfaces transmitting or receiving Customer data (including all back-end communications and all web interfaces) and stored at no less than 128-bit level encryption. Note: The minimum of TLS 1.1 is required (1.2 is preferred), SSL is no longer sufficient for adequate transmission security.
- b. SMART tag™ will use industry-standard and up-to-date security tools and technologies such as anti-virus protections and intrusion detection methods in providing services under the Agreement.

Employee and Subcontractor Qualifications.

- a. SMART tag™ shall ensure that its employees and subcontractors who have potential access to Customer Data have undergone appropriate background screening and possess all needed qualifications to comply with the terms of the Agreement including but not limited to all terms relating to data and intellectual property protection.
- b. SMART tag™ shall employ only orderly and competent workers, skilled in the performance of the Services performed under this Agreement. SMART tag™, its employees, subcontractors, and subcontractor's employees may not use or possess any weapons, alcoholic or other intoxicating beverages, illegal drugs or controlled substances while on the job or on Customer's property.

Data Authenticity and Integrity. SMART tag™ will take reasonable measures, including audit trails, to protect Customer Data against deterioration or degradation of data quality and authenticity.

Security Breach.

- a. Response. As soon as practicable, but no more than three (3) days after becoming aware of a Security Breach, or of unauthorized access to or disclosure or use of Customer Data, SMART tag™ will notify Customer, fully investigate the incident, and cooperate fully with Customer's investigation of and response to the incident. Except as otherwise required by law, SMART tag™ will not provide notice of the incident directly to individuals whose Personally Identifiable Information was involved, regulatory agencies, or other entities, without prior written permission from the Customer.
- b. Liability. In addition to any other remedies available to Customer under law or equity, SMART tag™ will reimburse Customer for all costs incurred by Customer in investigation and remediation of any Security Breach caused in whole or in part by SMART tag™ or subcontractors, including but not limited to providing notification to individuals whose Personally Identifiable Information was compromised and to regulatory agencies or other entities as required by law or contract and the payment of legal fees, audit costs, fines, and other fees imposed against Customer as a result of the Security Breach, provided that such indemnification shall be subject to the limitation of liability contained in the Agreement.

Response to Legal Orders, Demands or Requests for Data.

- a. Except as otherwise expressly prohibited by law, Contractor will promptly: notify Customer of any subpoenas, warrants, or other legal orders, demands or requests received by SMART tag™ seeking Customer Data; reasonably consult with Customer regarding the response by SMART tag™; cooperate with Customer's reasonable requests in connection with efforts by Customer to intervene and quash or modify the legal order, demand or request; and upon Customer's request, provide Customer with a copy of its response.
- b. If Customer receives a subpoena, warrant, or other legal order, demand (including a request for information pursuant to the Texas Public Information Act), or other request seeking Customer Data maintained by SMART tag™, Customer will promptly provide a copy of the request to SMART tag™. SMART tag™ will promptly supply Customer with copies of records or information required for Customer to respond and will cooperate with the Customer's reasonable requests in connection with Customer's response.

1. Data Transfer Upon Termination or Expiration.

- a. Upon termination or expiration of the Agreement, SMART tag™ will ensure that all Customer Data are securely returned or destroyed as directed by Customer.

Following termination or deactivation of a Customer account, SMART tag™ may retain profile information and content for a commercially reasonable time for backup, archival, or audit purposes, but any and all student data associated with the Customer will be deleted promptly. SMART tag™ may not maintain anonymized or aggregated data, including usage data, for analytics purposes. Please note that even when records are modified or deleted from the SMART tag™ active databases, copies may remain in data backups as necessary to comply with business or regulatory requirements. Transfer to Customer or a third-party designated by Customer shall occur within a reasonable period of time, and without significant interruption in service. SMART tag™ shall ensure that such transfer/migration uses facilities and methods that are compatible with the relevant systems of Customer or its transferee, and to the extent technologically feasible, that Customer will have reasonable access to Customer Data during the transition. In the event that Customer requests destruction of any Customer Data, SMART tag™ agrees to Securely Destroy all data in its possession and in the possession of any subcontractors or agents to which the SMART tag™ might have transferred Customer Data. SMART tag™ agrees to provide documentation of data destruction to Customer.

- b. SMART tag™ will promptly notify Customer of impending cessation of its business and any contingency plans. This includes immediate transfer of any previously escrowed assets and data and providing Customer access to the SMART tag™ facilities as necessary to remove and destroy Customer-owned assets and data. SMART tag™ shall implement its exit plan and take all necessary actions to ensure a smooth transition of service with minimal disruption to Customer. SMART tag™ will also provide a full inventory and configuration of servers, routers, other hardware, and software involved in service delivery along with supporting documentation, indicating which if any of these are owned by or dedicated to Customer. SMART tag™ will work closely with its successor to ensure a successful transition to the new equipment, with minimal downtime and effect on Customer, all such work to be coordinated and performed in advance of the formal, final transition date.

Audits.

- a. Customer reserves the right in its sole discretion to perform audits of SMART tag™ at Customer's expense to ensure compliance with the terms of this Addendum. Customer shall reasonably cooperate in the performance of such audits. This provision applies to all agreements under which the SMART tag™ must create, obtain, transmit, use, maintain, process, or dispose of Customer Data.

Institutional Branding. Each Party shall have the right to use the other Party's Brand Features only as permitted under the Agreement or as approved in writing by the other Party, in advance of such use. Any use of a Party's Brand Features will inure to the benefit of the Party holding intellectual property rights in and to those features.

Compliance.

- a. SMART tag™ will comply with all applicable laws and industry standards in performing services under the Agreement. All SMART tag™ personnel visiting the Customer's facilities will comply with all applicable Customer policies regarding access to, use of, and conduct within such facilities. Customer will provide copies of such policies to SMART tag™ upon request.
- b. SMART tag™ warrants that any subcontractors used by SMART tag™ to fulfill its obligations under the Agreement will be subject to and will comply with each and every term of this Data Protection Addendum in the same manner that SMART tag™ itself is subject to the terms of this Data Protection Addendum.
- c. SMART tag™ warrants that it assesses and improves the core functionality of the products and/or service(s) it will provide to Customer on an on-going basis for compliance with relevant laws, regulations, and guidance applicable to SMART tag™, including but not limited to: COPPA, FERPA, PPRA, IDEA, HIPAA and Health Information Technology for Economic and Clinical Health Act (HITECH), GLB, PCI DSS, Americans with Disabilities Act (ADA), as amended, and Federal Export Administration Regulations.

No End User Agreements. The Agreement and exhibits thereto are the entire agreement between Customer (including Customer's employees and other End Users) and SMART tag™ regarding access to, use of, and disclosure of Customer Data. In the event that SMART tag™ enters into terms of use agreements or other agreements or understandings, whether electronic, click-through, verbal or in writing, with Customer's employees or other End Users, such agreements shall be null, void and without effect, and the terms of this Agreement shall apply.

Term and Termination.

- a. Certain provisions and requirements of this Addendum will survive its expiration or other termination in accordance with Section 15 herein.
- b. Breach of the terms of this Addendum will constitute a material breach of the Agreement.

Survival. SMART tag™ obligations under Section 9 of this Addendum shall survive termination of the Agreement until all Customer Data has been returned or Securely Destroyed (if destruction was approved by Customer).

Advertisement. Any and all forms of advertisement in connection with the Agreement, whether directed towards children, parents, guardians or Customer's employees, shall be strictly prohibited, provided that advertisements for relevant SMART tag™ products and services shall not be prohibited.

Injunctive Relief. The Parties agree that any SMART tag™ disclosure or use (or threat to disclose or use) any Customer Data in breach of this Addendum will cause immediate and irreparable

harm to Customer and Customer shall be entitled to immediate injunctive relief against any actual or threatened violation, in addition to any of its other rights and remedies. In the event of any suit or action arising under this Section 17, SMART tag™ consents to mandatory and exclusive jurisdiction of the courts in Dallas County, Texas.