

Blochman Union School District
Benjamin Foxen School * 4949 Foxen Canyon Road
Santa Maria, CA 93454 * (805) 937-1148

BOARD OF TRUSTEES AGENDA

Tuesday, December 13, 2022

Library

5:30 p.m. – Regular Session

Any materials required by law to be made available to the public prior to a meeting of the Board of Education of the District can be inspected at the above address during normal business hours. Individuals who require special accommodations including, but not limited to, American Sign Language interpreter, accessible seating or documentation in accessible formats should contact the superintendent or designee within a reasonable time before the meeting date. Board agendas can be found on the district's website at www.blochmanusd.org.

Governing Board Members

Shannon Clay, President
Kelly Salas-Ernst, Clerk
Thomas Gibbons, Trustee
Daniella Pearce, Trustee
Jeania Reasner, Trustee

- I. PUBLIC SESSION: 5:30 p.m. Call to Order and Flag Salute**
- II. Welcome Guests**
 - A. Administer Oath of Office for newly elected board members**
- III. Reports**
 - A. Charter School Reports**
 - i. Family Partnership Charter School**
 - ii. Trivium Charter School**
 - iii. Trivium Charter School: Adventure**
 - iv. Trivium Charter School: Voyage**
 - B. Teacher Reports**
 - C. Superintendent/Principal's Report**
- IV. ITEMS SCHEDULED FOR INFORMATION**
 - A. Facilities update**
 - B. Facilities use**
 - i. Jeania Reasner; tables and chairs; November 18 – 20, 2022**
 - ii. Jeania Reasner; tables and chairs; December 21 – 23, 2022**
 - iii. Jeania Reasner; tables; December 2 – 5, 2022**
- V. ITEMS SCHEDULED FOR DISCUSSION**
 - A. Water tanks**

VI. CONSENT AGENDA ITEMS

A. Approval of Minutes

i. Minutes of November 8, 2022 Regular Meeting

***** IT IS RECOMMENDED THAT the Board of Education approve the minutes as presented:**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

B. Approval of Monthly Warrants – November 2022

i. Commercial Warrants	\$ 59,604.32
ii. Payroll	\$197,342.04
iii. Revolving Fund	\$ 0.00
TOTAL	\$256,946.36

IT IS RECOMMENDED THAT the Board of Education approve the Warrants as presented:

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

VII. ITEMS SCHEDULED FOR ACTION

A. Approval of the Governing Board meeting schedule for 2023 (Attachment A).

*****IT IS RECOMMENDED THAT the Board of Education take action to approve the 2023 Governing Board meeting schedule as presented:**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

B. Election of the 2023 School Board President (Attachment B).

*****The Board elects _____ as the 2023 School Board President.**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

C. Election of the 2023 School Board Clerk/Secretary (Attachment B).

*****The Board elects _____ as the 2023 School Board Clerk/Secretary.**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

D. Election of the 2023 School Board Representative to the County Committee on School District Organization (Attachment C).

*****The Board elects _____ as the 2023 School Board Representative to the County Committee on School District Organization.**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

E. Approval of district personnel for Release of Commercial and Payroll warrants (Attachment E).

*****IT IS RECOMMENDED THAT the Board of Education take action to approve the district personnel for release of commercial and payroll warrants as presented:**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

F. Approval of the district personnel to act as District Agents (Attachment F).

*****IT IS RECOMMENDED THAT the Board of Education take action to approve the district personnel to act at district agents as presented:**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

G. Approval of the Resolution of the Governing Board Delegating the Authority to Make Cash and Budget Transfers (Attachment G-1).

*****IT IS RECOMMENDED THAT the Board of Education take action to approve the Resolution Delegating the Authority to Make Cash and Budget Transfers as presented:**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

H. Approval of Benjamin Foxen Elementary School November 2022 Attendance Report.

***** IT IS RECOMMENDED THAT the Board of Education approve the Benjamin Foxen Elementary School November 2022 Attendance Report as presented:**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

I. Approval of Blochman Union School District's 2021/2022 audit report.

*****IT IS RECOMMENDED THAT the Board of Education take action to approve Blochman Union School District's 2021/2022 audit report as presented:**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

J. Approval of Blochman Union School District's classified salary schedules for 2022/2023 and 2023/2024.

*****IT IS RECOMMENDED THAT the Board of Education take action to approve Blochman Union School District's 2022/2023 and 2023/2024 classified salary schedules as presented:**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

K. Approval of Blochman Union School District's 2023/2024 Special Education Director/School Psychologist salary schedule.

*****IT IS RECOMMENDED THAT the Board of Education take action to approve Blochman Union School District's 2023/2024 Special Education Director/School Psychologist salary schedule:**

**MOVED:
VOTE:
Shannon Clay:
Daniella Pearce:
Thomas Gibbons:**

**SECOND:

Jeania Reasner:
Kelly Salas-Ernst:**

L. Approval of Blochman Union School District's 2023/2024 Superintendent/Principal salary schedule.

*****IT IS RECOMMENDED THAT the Board of Education take action to approve Blochman Union School District's 2023/2024 Superintendent/Principal salary schedule:**

**MOVED:
VOTE:
Shannon Clay:
Daniella Pearce:
Thomas Gibbons:**

**SECOND:

Jeania Reasner:
Kelly Salas-Ernst:**

M. Approval of Blochman Union School District's 2022/2023 First Interim report.

*****IT IS RECOMMENDED THAT the Board of Education take action to approve Blochman Union School District's 2022/2023 First Interim report as presented:**

**MOVED:
VOTE:
Shannon Clay:
Daniella Pearce:
Thomas Gibbons:**

**SECOND:

Jeania Reasner:
Kelly Salas-Ernst:**

N. Approval to allow Golden State Water Company to remove the two water tanks on the hill once they are abandoned by Golden State Water Company.

*****IT IS RECOMMENDED THAT the Board of Education take action to allow Golden State Water Company to remove the two water tanks on the hill once they are abandoned by Golden State Water Company:**

**MOVED:
VOTE:
Shannon Clay:
Daniella Pearce:
Thomas Gibbons:**

**SECOND:

Jeania Reasner:
Kelly Salas-Ernst:**

O. Approval to keep the two water tanks on the hill once they are abandoned by Golden State Water Company.

*****IT IS RECOMMENDED THAT the Board of Education take action to keep the two water tanks on the hill once they are abandoned by Golden State Water Company:**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

P. Approval of donations:

- a. Golden State Water Company; \$300; to purchase food gift cards for students
- b. Santa Maria Kiwanis for Kids, Inc.; \$5,344; ASB 8th Grade

***** IT IS RECOMMENDED THAT the Board of Education take action to approve the donations as presented:**

MOVED:

SECOND:

VOTE:

Shannon Clay:

Jeania Reasner:

Daniella Pearce:

Kelly Salas-Ernst:

Thomas Gibbons:

VIII. PUBLIC COMMENTS

PUBLIC COMMENTS ARE WELCOME

The Blochman Union School District will receive public comments about items not appearing on today's agenda, as well as other matters within the subject matter jurisdiction of the Board. All such comments will be received during the Public Comments section of the agenda. Individuals who address the Board are limited to three (3) minutes to speak on any item and a total of 10 minutes on all items for their presentation. The Board may limit the total time for all public comment to 30 minutes. Persons needing additional time are requested to submit the information in writing.

For comments concerning matters not on the agenda, open meeting laws and fairness to other residents who may have an interest in your topic prohibit the Board from taking action or engaging in extended discussion of your concerns. The Board may direct staff to meet at a later date with speakers who have specific concerns or needs. The Board may also direct that an issue be placed on a future agenda for discussion and consideration. This permits the Board and staff members to prepare and receive necessary information and for the public to be aware that a topic is being formally considered. We appreciate your cooperation.

IX. MISCELLANEOUS AGENDA ITEMS

A. Items Proposed for Future Action or Discussion

B. Blochman Union School District Board Member Items

C. Items not on the Agenda

D. The next regular board meeting will be held on January 10, 2023, open session at 5:30 p.m., Library.

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X. **CLOSED SESSION:** The board will consider and may act on the following items during closed session:

A. **Certificated and Classified Personnel Actions**

- i. The board will be asked to review and approve hiring, transfers, promotion, evaluations, terminations, and resignations.
- ii. **Government Code Section 54957: Public Employee Discipline/Dismissal/Release/ Reassignment**

XI. **RECONVENE IN OPEN SESSION**

A. Report of action taken during closed session.

XII. **Adjourn**

TIME: _____

MOVED:

VOTE:

Shannon Clay:

Daniella Pearce:

Thomas Gibbons:

SECOND:

Jeania Reasner:

Kelly Salas-Ernst:

VI - A

**MINUTES OF THE BOARD OF TRUSTEES
BLOCHMAN UNION SCHOOL DISTRICT
NOVEMBER 8, 2022**

A regular meeting of the Board of Education of the Blochman Union School District was held at the Benjamin Foxen Elementary School Library on November 8, 2022.

Members present: Shannon Clay, Daniella Pearce, Jeania Reasner, and Kelly Salas-Ernst. Absent: Thomas Gibbons.

PUBLIC SESSION: Mrs. Clay called the meeting to order and led the flag salute at 5:39 p.m. and then welcomed guests.

I. Reports

A. Charter School Reports

- i. **Family Partnership Charter School** – Sharie Strasburger reported that things are going well. Current enrollment is 389. Students have participated in many field trips. The school spent grant dollars on UDL training which helps teachers better engage students and helps students with their interpersonal skills. Students will participate in a winter formal with students from Trivium.
- ii. **Trivium Charter Schools** – Trisha Vais reported that enrollment is increasing. She went to New York to participate in the charter school competition. They did not advance in the competition. The \$100,000 they did win will go into the non-profit organization. They have invited Family Partnership students to participate in their winter formal.

B. Teacher Reports – none.

C. Superintendent/Principal's Report – Doug Brown reported that current enrollment is 188. The first trimester ends this week and report cards go home next week. Students have participated in field trips to Availa Barn and La Purisima Mission. They will attend a showing of PCPA's Cinderella in December. The Halloween Carnival was well attended. Jen Arkinson and the 8th grade students did a great job putting the carnival together. The music program is going well. The 8th grade students want to go to Catalina, so they are working hard to raise the money. The Robotics Club finished third in the local competition and first in robot design. They have advanced to the tournament in Los Angeles. A special thanks to the coaches. Thank you to Blaga Nichols for helping us with a long-term substitute position.

II. ITEMS SCHEDULED FOR INFORMATION

A. Facilities use – Jeania Reasner/Alexander Reasner; multipurpose room; 11/4 and 11/5/2022

III. ITEMS SCHEDULED FOR DISCUSSION

- A. **Facilities update** – There has been an electrical issue in one of the portables. The company we are renting the portables from is coming out to fix the problem. We received the equipment sheds for the after-school program. Joe Shank will put those together.
- B. **Local Control and Accountability Plan (LCAP)** – The board reviewed the current LCAP. They did not request any changes or additions.
- C. **Golden State Water Company – water tanks and easements** – The board discussed whether to keep the water tanks once they are abandoned by Golden State Water Company.

IV. **CONSENT AGENDA ITEMS**

A. **Approval of Minutes**

i. **Minutes of October 11, 2022 Regular Meeting**

***** IT IS RECOMMENDED THAT the Board of Education approve the minutes as presented:**

MOVED:	Daniella Pearce	SECOND:	Jeania Reasner
VOTE:			
Shannon Clay:	Aye	Jeania Reasner:	Aye
Daniella Pearce:	Aye	Kelly Salas-Ernst:	Aye
Thomas Gibbons:	Absent		

B. **Approval of Monthly Warrants – October, 2022**

i. Commercial Warrants	\$ 373,246.36
ii. Payroll	\$ 197,034.68
iii. Revolving Fund	\$ 137.00
TOTAL	\$ 570,418.04

***** IT IS RECOMMENDED THAT the Board of Education approve the Warrants as presented:**

MOVED:	Kelly Salas-Ernst	SECOND:	Daniella Pearce
VOTE:			
Shannon Clay:	Aye	Jeania Reasner:	Aye
Daniella Pearce:	Aye	Kelly Salas-Ernst:	Aye
Thomas Gibbons:	Absent		

V. **ITEMS SCHEDULED FOR ACTION**

A. **Approval of Benjamin Foxen Elementary School October 2022 Attendance Report**

***** IT IS RECOMMENDED THAT the Board of Education take action to approve the Benjamin Foxen Elementary School October 2022 Attendance Report as presented:**

MOVED:	Jeania Reasner	SECOND:	Kelly Salas-Ernst
VOTE:			
Shannon Clay:	Aye	Jeania Reasner:	Aye
Daniella Pearce:	Aye	Kelly Salas-Ernst:	Aye
Thomas Gibbons:	Absent		

B. Approval of the Blochman Union School District's 2022/2023 Comprehensive School Safety Plan.

***** IT IS RECOMMENDED THAT the Board of Education take action to approve the Blochman Union School District's 2022/2023 Comprehensive School Safety Plan as presented:**

MOVED:	Daniella Pearce	SECOND:	Kelly Salas-Ernst
VOTE:			
Shannon Clay:	Aye	Jeania Reasner:	Aye
Daniella Pearce:	Aye	Kelly Salas-Ernst:	Aye
Thomas Gibbons:	Absent		

C. Approval of the 2021/2022 Blochman Union School District Annual and Five-Year Developer Fee report.

*****IT IS RECOMMENDED THAT the Board of Education take action to approve the 2021/2022 Annual and Five-Year Developer Fee report as presented:**

MOVED:	Kelly Salas-Ernst	SECOND:	Jeania Reasner
VOTE:			
Shannon Clay:	Aye	Jeania Reasner:	Aye
Daniella Pearce:	Aye	Kelly Salas-Ernst:	Aye
Thomas Gibbons:	Absent		

D. Approval of revised board policy 6158.

*****IT IS RECOMMENDED THAT the Board of Education take action to approve revised board policy 6158 as presented:**

MOVED:	Daniella Pearce	SECOND:	Kelly Salas-Ernst
VOTE:			
Shannon Clay:	Aye	Jeania Reasner:	Aye
Daniella Pearce:	Aye	Kelly Salas-Ernst:	Aye
Thomas Gibbons:	Absent		

E. Approval of the 2021-22 Independent Study Certification for ADA Loss Mitigation.

*****IT IS RECOMMENDED THAT the Board of Education take action to approve the 2021-22 Independent Study Certification for ADA Loss Mitigation as presented:**

MOVED:	Jeania Reasner	SECOND:	Kelly Salas-Ernst
VOTE:			
Shannon Clay:	Aye	Jeania Reasner:	Aye
Daniella Pearce:	Aye	Kelly Salas-Ernst:	Aye
Thomas Gibbons:	Absent		

F. Approval of the Arts, Music, and Instructional Materials Discretionary Block Grant 2022 Expenditure Plan.

*****IT IS RECOMMENDED THAT the Board of Education take action to approve the Arts, Music, and Instructional Materials Discretionary Block Grant 2022 Expenditure Plan as presented:**

MOVED:	Kelly Salas-Ernst	SECOND:	Jeania Reasner
VOTE:			
Shannon Clay:	Aye	Jeania Reasner:	Aye
Daniella Pearce:	Aye	Kelly Salas-Ernst:	Aye
Thomas Gibbons:	Absent		

G. Approval of donations:

- i. South SM Rotary Foundation; \$500; Robotics Club**
- ii. Arlene Peterson; \$200; General Fund**

*****IT IS RECOMMENDED THAT the Board of Education take action to approve the donations as presented:**

MOVED:	Kelly Salas-Ernst	SECOND:	Daniella Pearce
VOTE:			
Shannon Clay:	Aye	Jeania Reasner:	Aye
Daniella Pearce:	Aye	Kelly Salas-Ernst:	Aye
Thomas Gibbons:	Absent		

H. Approval to allow Golden State Water Company to remove the two water tanks on the hill once they are abandoned by Golden State Water Company.

*****The board requested that this item be placed on the next agenda.**

I. Approval to keep the two water tanks on the hill once they are abandoned by Golden State Water Company.

*****The board requested that this item be placed on the next agenda.**

J. Approval of inter-district transfers.

*****IT IS RECOMMENDED THAT the Board of Education take action to approve the inter-district transfers as presented:**

MOVED:	Daniella Pearce	SECOND:	Kelly Salas-Ernst
VOTE:			
Shannon Clay:	Aye	Jeania Reasner:	Aye
Daniella Pearce:	Aye	Kelly Salas-Ernst:	Aye
Thomas Gibbons:	Absent		

VI. **PUBLIC COMMENTS** – Ellowyn Isaacson, a parent from Trivium Charter School, addressed the board. A copy of her comments are attached.

VII. **MISCELLANEOUS AGENDA ITEMS**

A. **Items Proposed for Future Action or Discussion** – none.

B. **Blochman Union School District Board Member Items** – The board wished everyone a Happy Thanksgiving and thanked Karen Goodchild for the pumpkin treats.

C. **Items not on the Agenda** – none.

D. **Next regularly scheduled board meeting: December 13, 2022, open session at 5:30 p.m., Library. This meeting will also be the annual organizational meeting.**

VIII. **CLOSED SESSION** – The board adjourned to closed session at 6:34 p.m. where they will consider and may act upon the following items:

A. **Certificated and Classified Personnel Actions**

- i. **The Board will be asked to review and approve hiring, transfers, promotions, evaluations, terminations, and resignations.**

IX. **RECONVENE IN OPEN SESSION**

A. The board reconvened in open session at 7:04 p.m. Mrs. Salas-Ernst reported that no action was taken.

X. **Adjourn**

TIME: 7:04 p.m.

MOVED:	Jeania Reasner	SECOND:	Daniella Pearce
VOTE:			
Shannon Clay:	Aye	Jeania Reasner:	Aye
Daniella Pearce:	Aye	Kelly Salas-Ernst:	Aye
Thomas Gibbons:	Absent		

- I. Introduction
 - a. Resident of Sisquoc
 - b. Mother of 7
 - c. Started with Trivium 10 years ago
 - i. Kirsten started in 5th and graduated from Trivium HS in 2020
 - ii. Annika is a Senior who started with Trivium in 3rd grade
 - iii. Seth is a Junior who started with Trivium in 1st grade
 - iv. Rachael started with Trivium as a Kindergartener, spent a few years at Blochman and is now an 8th grader
 - v. Peter and Eric are in 7th and 5th grade
 - d. Our children's education is our top priority and we are always trying to find the best options available
- II. A Classical Education vs a Modern Classroom
 - a. Trivium Charter follows a "Classical Education" model.
 - i. An online search about what a Classical Education is includes one that
 - 1. Embraces the concept of educating the whole child
 - 2. More than standardized testing
 - 3. Content rich curriculum in a traditional classroom environment
 - ii. We chose Trivium 10 years ago because of
 - 1. Hands on learning
 - 2. Rich learning experiences
 - 3. Small class size
 - 4. Meaningful discussion and debates
 - 5. Enriching extracurricular clubs and classes
 - 6. Focus on art/drama/music, history & science
 - 7. Every ACE day was focused on projects, group activities, hands-on learning and very very few worksheets
 - 8. The ACE days complemented the efforts at home which were more independent work, often screen and worksheet based learning
 - b. Modern Classroom
 - i. Very different from Classical Education
 - 1. No in front of the class lecture
 - 2. Shorter forms of direct instruction, most teaching lectures are recorded and only a few minutes long
 - 3. Students complete assignments individually, using the computer based assignments.
 - 4. Very little interaction between students.
 - 5. The teacher is mostly a moderator and to ensure the kids are on task
 - 6. Students are expected to learn on their own, not be instructed
 - ii. This Modern Classroom approach was implemented this school year with no input from students, parents or teachers
 - 1. It completely contradicts the Classical Education model.
- III. What's happening with the students
 - a. At the High School level...

- i. Every assignment is now online.
 - 1. The worksheets are poorly designed and often don't even work with the technology platform.
 - 2. They are tedious and require zero critical thinking skills.
 - 3. No essays, no opinion writing.
 - 4. No discussion or debates.
 - 5. Most can be completed by regurgitating content from a basic web search.
 - 6. Huge, massive quantity of busy work taking 15 to 20 hours a week to complete each week for 2 classes even for A students who are taking college classes.
 - 7. On ACE Days, the students are staring at their screen almost the entire classtime.
 - ii. At the Jr. High School level
 - 1. Their Physics class is taught by a virtual teacher located in Texas and who they can watch teach from a small screen.
 - 2. The assignments and projects are way lower level than 7th or 8th grade.
 - 3. The tests are extremely difficult and barely any students passed the test. Even Rachael who has received 100% on every single assignment scraped by with a B. Rachael tested at the 11th grade math level in i-Ready and was able to figure out the math problems on her own even though they had never studied them. Most of her friends didn't even get a passing grade.
 - 4. The rest of classtime is spent much like the High School classes are.
- IV. It's not the teacher's fault
 - a. I immediately jumped to the conclusion that it was the teachers' fault for not preparing appropriate lesson plans. But I spoke with teachers and students across all of the campus' (benefit of being with Trivium for a decade) and it was not a teacher problem at all.
 - b. What's going on then
 - i. Each subject from K-12 has been assigned to an oversight teacher. For History, this is a 4/5th grade teacher. For Science, this is a Kindergarten teacher. For English, this is a JH/HS teacher.
 - ii. The curriculum and lesson plans are created by the oversight teacher. Any changes that a teacher makes has to go back to the oversight teacher and then to the supervisor at the admin level. Then back down to the oversight teacher and finally to the teacher.
 - iii. This process means that a Kindergarten teacher is essentially designing the curriculum that my 8th grader is using. Without a single subject degree. Without any idea of what kind of kids are in the 8th grade class. Knowing that the teacher isn't even living in our state.
 - iv. The curriculum can also be too difficult for the students. A teacher told me that their younger class was given an assignment straight from a junior high text book. It went way over their head and they lost an entire class of learning.

- v. The teachers who want to teach to their own lesson plans are stopped because it's not in accordance to the modern classroom system or the correct admins haven't approved their lesson plans. They have their hands tied.
 - vi. Plus new programs have been added in at the last minute. The teachers are now asked to make sure that what little teaching opportunities they have are using the new program...which gave Trivium grant money.
 - vii. Honors programs have been introduced and they dropped a few weeks later.
- c. I'm speaking for many many teachers, students and parents.
 - i. Every parent and student in the JH class I heard from is incredibly upset and disappointed with science this year. An in-person class with a virtual teacher?
 - ii. There is a huge focus is on standardized testing, meeting common-core standards, and yet the actual curriculum and ACE day learning is not allowing the students to even pass the tests. Plus, Trivium was never about focusing on testing.
- d. Why aren't they here?
 - i. The teachers are afraid to speak up as their contract states they can be fired without cause.
 - ii. There is a very high teacher turn over rate at Trivium
 - iii. I was able to use a network of teachers to prepare this comment and they feel that what I'm saying is representing them
 - iv. They are so upset at being manipulated and micromanaged by the Administration that they are in the process of forming a union
- V. How did this change happen without the support of the teachers?
 - a. Trisha Vais is the head of Trivium.
 - i. She has appointed 3 board members to the Trivium Board.
 - ii. Each of them are paid administrative staff at Trivium making 6 figures
 - iii. Some have teaching credentials, but no other administrative credentials
 - iv. There are no teachers, parents or teachers on the board
 - b. Trisha has the ability to make drastic changes that affect every person who works at or attends Trivium without any checks and balances
 - c. Trivium has become unrecognizable from the original Classical Education experience that we signed up for.
 - d. My children are not receiving an adequate education nor are any of the other students
- VI. What I ask of the Board
 - a. Immediately review the assignments and curriculum...it will become very evident that they are not up to par and don't even meet the California Common Core Standards
 - b. Give the power to plan lessons for the students back to the qualified, grade-level teachers of the students. Make this effective starting next semester.
 - c. Amend the charter. The Trivium Board should consist of elected stakeholders. Including a teacher, parent, student and administration representative.

VI — B

Checks Dated 11/01/2022 through 11/30/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-716171	11/07/2022	Brown, Douglas C	01-5200		155.78
01-716172	11/07/2022	Wells, William P	01-4400		260.99
01-716173	11/07/2022	805 Dairy Distributing LLC	13-4710		280.00
01-716174	11/07/2022	Amazon Capital Services	01-4300		220.48
01-716175	11/07/2022	Cal-Coast Machinery	01-4300		256.07
01-716176	11/07/2022	Coast Networx, Inc.	01-4300		50.00
01-716177	11/07/2022	Frontier Communications	01-5910		167.68
01-716178	11/07/2022	Go To Communications, Inc.	01-5910		407.18
01-716179	11/07/2022	Gold Star Foods, Inc.	01-4300	18.27	
			13-4710	3,971.87	3,990.14
01-716180	11/07/2022	Insight Public Sector SLED	01-4400		2,118.80
01-716181	11/07/2022	Medical Billing Technology Inc	01-5800		125.00
01-716182	11/07/2022	Mission Linen Supply Inc.	01-4300		124.22
01-716183	11/07/2022	Nancy B Shafer, CPA	01-5200	150.00	
			01-5800	8,027.50	8,177.50
01-716184	11/07/2022	Sisc III Insurance	67-5450		18,229.50
01-716185	11/07/2022	WM CORPORATE SERVICES, INC.	01-5570		920.95
01-717126	11/14/2022	Arkinson, Jennifer M	01-4300		18.28
01-717127	11/14/2022	805 Dairy Distributing LLC	13-4710		420.00
01-717128	11/14/2022	Amazon Capital Services	01-4300		137.84
01-717129	11/14/2022	American Star Tours	01-5800		212.00
01-717130	11/14/2022	Coelho Academy of Music	01-5800		3,734.71
01-717131	11/14/2022	Culligan San Paso	01-4300		233.42
01-717132	11/14/2022	Farm Supply Company	01-4300		530.19
01-717133	11/14/2022	Happy Numbers, Inc.	01-4300		1,450.00
01-717134	11/14/2022	Jordanos Food Service Division	13-4300	1,218.27	
			13-4710	290.76	1,509.03
01-717135	11/14/2022	Mission Linen Supply Inc.	01-4300		258.01
01-717136	11/14/2022	Moss Levy & Hartzheim	01-5810		1,810.50
01-717137	11/14/2022	Pacific Gas & Electric	01-5520		9.11
01-717138	11/14/2022	Santa Barbara Co Ed/Communications	01-4300		112.50
01-717139	11/14/2022	Santa Barbara County Education	01-5200		77.26
01-717140	11/14/2022	US OMNI & TSACG Compliance	01-4300		50.00
01-718255	11/21/2022	Nichols, Blaga	01-4300		52.83
01-718256	11/21/2022	805 Dairy Distributing LLC	13-4710		200.00
01-718257	11/21/2022	Amazon Capital Services	01-4300	24.74	
			13-4400	905.65	930.39
01-718258	11/21/2022	California Dept. Of Education	13-4710		157.95
01-718259	11/21/2022	Department Of Justice	01-5800		241.00
01-718260	11/21/2022	Edna's Bakery	13-4710		81.90
01-718261	11/21/2022	Gold Star Foods, Inc.	01-4300	85.80	
			13-4710	2,126.70	2,212.50
01-718262	11/21/2022	Golden State Water Company	01-5530		277.84
01-718263	11/21/2022	Insight Public Sector SLED	01-4400		6,695.78
01-718264	11/21/2022	Mission Linen Supply Inc.	01-4300		124.22

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

ESCAPE ONLINE

Page 1 of 2

Checks Dated 11/01/2022 through 11/30/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
01-718265	11/21/2022	Pacific Gas & Electric	01-5520		675.62
01-718266	11/21/2022	School Specialty, LLC	01-4300		51.84
01-718267	11/21/2022	Smith's Alarms & Elect Inc.	01-5800		120.00
01-718268	11/21/2022	Superior Text	01-4100		437.47
01-718269	11/21/2022	US Bank Corporate Payments	01-4300	252.48	
			01-4400	39.86	
			01-5800	275.00	
			01-5910	80.81-	
			01-5919	7.85	
			Unpaid Tax	3.78-	490.60
01-718270	11/21/2022	Verizon Wireless	01-5910		202.80
01-718271	11/21/2022	XEROX FINANCIAL SERVICES	01-5630		604.44
Total Number of Checks			47		59,604.32

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	General Fund	40	31,725.50
13	Cafeteria Spec Rev Fund	9	9,653.10
67	Self-Insurance Fund 1	1	18,229.50
Total Number of Checks		47	59,608.10
Less Unpaid Tax Liability			3.78-
Net (Check Amount)			59,604.32

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

ESCAPE ONLINE

Page 2 of 2

Pay Date 11/30/2022

EARNINGS by Earnings Code		Income	Adjustments	TAXES		Employee	Employer	Total	Subject Grosses
No Gross Pay			1.00	Federal Withholding		10,518.49		10,518.49	130,439.40
Regular		145,827.87		State Withholding		3,332.79		3,332.79	130,439.40
				Social Security		2,870.88	2,870.88	5,741.76	46,304.26
				Medicare		2,079.48	2,079.48	4,158.96	143,410.10
				SUI			717.06	717.06	143,410.10
				Workers' Comp			1,074.13	1,074.13	143,410.10
TOTAL		145,827.87	1.00	SUBTOTAL		18,801.64	6,741.55	25,543.19	
EARNINGS by Group		Income	Adjustments	REDUCTIONS		Employee	Employer	Total	Subject Grosses
Base Pay		140,772.25		PERS		398.88	1,445.66	1,844.54	5,698.30
Miscellaneous		23.76	1.00	PERS / 62		3,766.12	11,943.37	15,709.49	47,076.75
Stipends		5,079.38		STRS / 60		7,512.35	13,998.61	21,510.96	73,291.16
				STRS / 62		1,293.35	2,420.69	3,714.04	12,673.70
				Benefits		2,169.41	575.41	2,744.82	
				Misc		248.36		248.36	
TOTAL		145,827.87	1.00	SUBTOTAL		15,388.47	30,383.74	45,772.21	
EARNINGS		Person Type	Female Employees	DEDUCTIONS		Employee	Employer	Total	Subject Grosses
Certificated	18	102,621.96	13	Benefits		1,103.08	14,388.88	14,388.88	8.00
Classified	15	43,205.91	10	Misc		10,662.47		10,662.47	64,851.63
				Summer Savings		423.33		423.33	38,483.46
TOTAL	33	145,827.87	23	SUBTOTAL		12,188.88	14,388.88	26,577.76	
				TOTALS		46,378.99	51,514.17	97,893.16	

Vendor Summary for Pay Date 11/30/2022

Vendor Checks	1,351.44	4
Vendor Liabilities	96,541.72	25
	97,893.16	29

BALANCING DATA

Gross Earnings	145,827.87	99,448.88	Net Pay	30
District Liability	51,514.17	46,378.99	Deductions	3
	197,342.04	197,342.04		

Cancel/Reissue for Process Date 11/30/2022

Reissued	
Cancel Checks	
Void ACH	

NET

Direct Deposits	92,303.16	30
Checks	7,145.72	3
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
TOTAL	99,448.88	33

Selection Grouped by Org, Filtered by (Org = 2, Starting Pay Date = 11/1/2022, Ending Pay Date = 11/30/2022)

ESCAPE ONLINE

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12/01/22

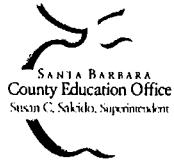
Accrual Basis

BLOCHMAN REVOLVING FUND
Expenses by Vendor Detail
November 2022

Type	Date	Num	Memo	Account	Clr	Split	Amount	Balance
TOTAL								
								0.00

VII — A

Return completed form to:
School Business Advisory Services



GOVERNING BOARD MEETING SCHEDULE

Today's date: 11 / 22 / 2022

District: Blochman Union School District

Completed by: Nancy Shafer

Title: Interim Business Manager

BOARD MEETING LOCATION

Site Name: Benjamin Foxen Elementary School

Room Name/No.: Library

Address: 4949 Foxen Canyon Rd., Santa Maria, CA 93454

DAY(S) / TIME(S) OF MEETINGS (E.G., 1ST MONDAY OR 2ND AND 4TH TUESDAYS EACH MONTH)

Day(s): 2nd Tuesday of each month; no meeting in July

Time(s): Open session: 5:30 p.m.

PLEASE NOTE ANY MEETING EXCEPTIONS:

Alternate dates: _____

Alternate times: _____

Alternate locations: _____

VII – B

VII – C

Return completed original "wet" ink signature form
to: School Business Advisory Services



GOVERNING BOARD MEMBER ORGANIZATION & SIGNATURES

DISTRICT: _____

Name: _____ Title: **Board President**
Address: _____ Zip: _____
Phone No.: _____ Year term expires: _____ Trustee area # (if applicable) ____

Name: _____ Title: **Vice President**
Address: _____ Zip: _____
Phone No.: _____ Year term expires: _____ Trustee area # (if applicable) ____

Name: _____ Title: **Clerk**
Address: _____ Zip: _____
Phone No.: _____ Year term expires: _____ Trustee area # (if applicable) ____

Name: _____ Title: **Board Member**
Address: _____ Zip: _____
Phone No.: _____ Year term expires: _____ Trustee area # (if applicable) ____

Name: _____ Title: **Board Member**
Address: _____ Zip: _____
Phone No.: _____ Year term expires: _____ Trustee area # (if applicable) ____

Name: _____ Title: **Board Member**
Address: _____ Zip: _____
Phone No.: _____ Year term expires: _____ Trustee area # (if applicable) ____

The below named individual is the Secretary to the Board.

Name: _____ Title: **Secretary**
Address: _____ Zip: _____
Phone No.: _____

I certify that all the information provided herein is true and correct.

Board President's Signature: _____ Date: ____/____/____

VII – D

Return completed original "wet" ink signature form to:
School Business Advisory Services



SCHOOL BOARD REPRESENTATIVE THE
COUNTY COMMITTEE ON SCHOOL DISTRICT ORGANIZATION

Today's date: 12/13/22
District: Blochman Union School District
Completed by: Nancy Shafer
Title: Interim Business Manager

Our office needs the name of the governing board member that has been selected as your district's representative to the Santa Barbara County Committee on School District Organization ("County Committee").

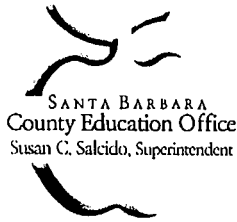
Education Code Section 35023 specifies that the representative must be a member of your governing board and must be selected at your annual organizational meeting. The board representative will **not** be a member of the County Committee. **The singular function of the board representative is to nominate and elect the eleven members of the County Committee.** Elections are held in the fall. Board representatives will be directly notified by our office, with courtesy copies sent to their superintendents. You may name an alternate representative, but there is no requirement that you do so.

Name of representative: _____

Name of alternate representative: _____

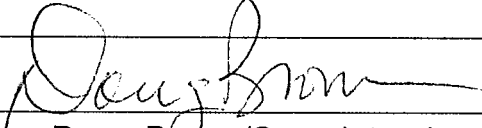
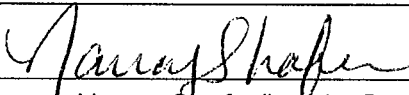
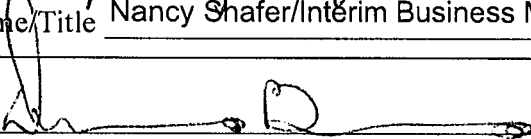
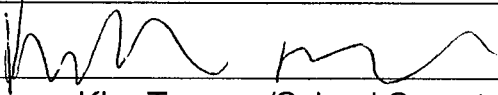
VII – E

Return completed original "wet" ink signature form to:
School Business Advisory Services

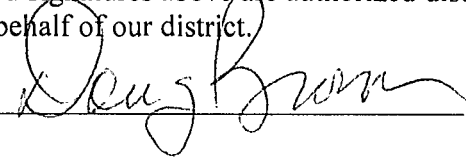


AUTHORIZED SIGNATURES
DISTRICT PERSONNEL APPROVED BY THE SUPERINTENDENT
FOR RELEASE OF COMMERCIAL AND PAYROLL WARRANTS

DISTRICT: Blochman Union School District

Signature <u></u> Typed Name/Title <u>Doug Brown/Superintendent</u>	<input checked="" type="checkbox"/> Commercial <input checked="" type="checkbox"/> Payroll
Signature <u></u> Typed Name/Title <u>Nancy Shafer/Interim Business Manager</u>	<input checked="" type="checkbox"/> Commercial <input checked="" type="checkbox"/> Payroll
Signature <u></u> Typed Name/Title <u>Deanna Barnes/Accounting Assistant II</u>	<input checked="" type="checkbox"/> Commercial <input checked="" type="checkbox"/> Payroll
Signature <u></u> Typed Name/Title <u>Kim Troeger/School Secretary</u>	<input checked="" type="checkbox"/> Commercial <input checked="" type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Payroll

I certify that the names and signatures above are authorized district personnel who may receive warrants on behalf of our district.

Superintendent's Signature: 

Date: 11/29/22

VII — F



Return completed original "wet" ink signature form to:
School Business Advisory Services

AUTHORIZED SIGNATURES
DISTRICT PERSONNEL APPROVED BY THE BOARD
TO ACT AS DISTRICT AGENTS

DISTRICT: Blochman Union School District

Signature <u><i>Doug Brown</i></u> Typed Name/Title <u>Doug Brown/Superintendent</u>	<input checked="" type="checkbox"/> Commercial <input checked="" type="checkbox"/> Contracts <input checked="" type="checkbox"/> Payroll
Signature <u><i>Nancy Shafer</i></u> Typed Name/Title <u>Nancy Shafer/Interim Business Manager</u>	<input checked="" type="checkbox"/> Commercial <input checked="" type="checkbox"/> Contracts <input checked="" type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Contracts <input type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Contracts <input type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Contracts <input type="checkbox"/> Payroll
Signature _____ Typed Name/Title _____	<input type="checkbox"/> Commercial <input type="checkbox"/> Contracts <input type="checkbox"/> Payroll

I certify that the above individuals are authorized to act as agents of the governing board.

Board President Signature: _____ Date: ____/____/____

REFERENCE:
K-12: EC§42632, 42633, 17604
COMMUNITY COLLEGE: EC§85232, 85233, 85655

Note for Escape Financial System Users: The district must have an active employee with access to Escape in order to authorize accounts payable. This form is needed in order to grant activity permissions necessary to authorize payments in Escape.

VII – G

Return completed original "wet" ink signature form to:
School Business Advisory Services

**RESOLUTION OF THE GOVERNING BOARD
DELEGATION OF GOVERNING BOARD POWERS DUTIES
AUTHORITY TO MAKE CASH AND BUDGET TRANSFERS**

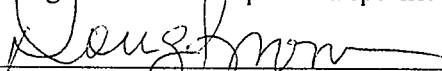
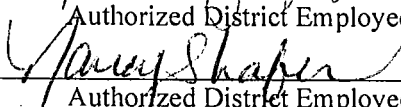
Whereas, Education Code Section 35161 provides that "The governing board of any school district may execute any powers delegated by law to it or to the district of which it is the governing board, and shall discharge any duty imposed by law upon it or upon the district of which it is the governing board..." and

Whereas, Education Code Section 35161 further provides that the governing board "...may delegate to an officer or employee of the district any of those powers or duties. The governing board, however, retains ultimate responsibility over the performance of those powers or duties so delegated;" and

Whereas, the governing board of the Blochman Union School District recognizes that, while the authority provided in Education Code Section 35161 authorizes the board to delegate any of its powers and duties, the governing board retains the ultimate responsibility over the performance of those powers and duties; and

Whereas, the governing board further recognizes that where other Education Code provisions authorize a delegation of authority for a specific purpose, but impose restrictions on such delegated authority, these restrictions must be observed;

Now, Therefore, Be It Resolved that, in accordance with the authority provided in Education Code Section 35161, the governing board of the Blochman Union School District hereby delegates to the following officers or employees of the district, the authority to make cash and budget transfers between and within district funds as necessary for the payment of obligations of the district effective from the date this resolution is passed through the year-end accrual phase without submitting the transfers as part of a specific board resolution.

 _____ Authorized District Employee/Officer	_____ Authorized District Employee/Officer
 _____ Authorized District Employee/Officer	_____ Authorized District Employee/Officer

Passed and adopted this 13th day of December, 2022 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

Board President's Signature: _____ Date: ____/____/____

Note for Escape Financial System Users: The district must have an active employee with Escape access authorized to perform cash and budget transfers. This resolution is needed in order to grant activity permissions necessary to authorize certain budget and cash transfers (i.e., interfund cash transfers and deposits) in Escape.

REFERENCE:
K-12: EC§35161

ATTACHMENT G (1) – K-12 DISTRICTS

VII — H

**4269112 Blochman
Union Elem District**4949 Foxen Canyon Rd., Santa Maria, CA 93454-9666
Generated on 12/01/2022 09:51:52 AM Page 1 of 1**Attendance/Membership Summary Report**Start/End Date: 11/01/2022 - 11/30/2022 School(s): 1 Calendar(s): 2
Grade: 5, 6, 7, 8, K, 1, 2, 3, 4, TK**SUMMARY Total Schools: 1 Total Calendars: 2**

	Student Membership		Absent Days	Present Days	ADM	ADA	Unexcused Absences		Percent In Attendance	
	Grade	Count					Days	Days		Avg. Daily
	5	24	369	33	336	23.06	21.00	4	0.25	91.06%
	6	23	368	19	349	23.00	21.81	0	0.00	94.84%
	7	19	304	33	271	19.00	16.94	3	0.19	89.14%
	8	25	400	39	361	25.00	22.56	5	0.31	90.25%
	K	13	195	7	188	12.19	11.75	2	0.13	96.41%
	1	24	371	19	352	23.19	22.00	2	0.13	94.88%
	2	21	293	21	272	18.31	17.00	2	0.13	92.83%
	3	21	336	24	312	21.00	19.50	4	0.25	92.86%
	4	21	336	31	305	21.00	19.06	3	0.19	90.77%
	TK	3	48	0	48	3.00	3.00	0	0.00	100.00%
Total	10	194	3020	226	2794	188.75	174.62	25	1.58	92.52%

School: Benjamin Foxen School Calendar: 22-23 Blochman 5-8

	Student Membership		Absent Days	Present Days	ADM	ADA	Unexcused Absences		Percent In Attendance	
	Grade	Count					Days	Avg. Daily		
	5	24	369	33	336	23.06	21.00	4	0.25	91.06%
	6	23	368	19	349	23.00	21.81	0	0.00	94.84%
	7	19	304	33	271	19.00	16.94	3	0.19	89.14%
	8	25	400	39	361	25.00	22.56	5	0.31	90.25%
Total	4	91	1441	124	1317	90.06	82.31	12	0.75	91.39%

School: Benjamin Foxen School Calendar: 22-23 Blochman K-4

	Student Membership		Absent Days	Present Days	ADM	ADA	Unexcused Absences		Percent In Attendance	
	Grade	Count					Days	Avg. Daily		
	K	13	195	7	188	12.19	11.75	2	0.13	96.41%
	1	24	371	19	352	23.19	22.00	2	0.13	94.88%
	2	21	293	21	272	18.31	17.00	2	0.13	92.83%
	3	21	336	24	312	21.00	19.50	4	0.25	92.86%
	4	21	336	31	305	21.00	19.06	3	0.19	90.77%
	TK	3	48	0	48	3.00	3.00	0	0.00	100.00%
Total	6	103	1579	102	1477	98.69	92.31	13	0.83	93.54%

VII - I

**BLOCHMAN UNION SCHOOL DISTRICT
COUNTY OF SANTA BARBARA
SANTA MARIA, CALIFORNIA**

**AUDIT REPORT
June 30, 2022**

BLOCHMAN UNION SCHOOL DISTRICT
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JUNE 30, 2022

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FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

Board of Trustees
Blochman Union School District
Santa Maria, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Blochman Union School District, as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Blochman Union School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Blochman Union School District, as of June 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *2021-2022 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Blochman Union School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, for the fiscal year ended June 30, 2022, Blochman Union School District adopted new accounting guidance, *GASB No. 87 Leases*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the budgetary information on page 35, the Schedule of proportionate share of net pension liability on pages 36 and 37, and the schedule of pension contributions on pages 38 and 39, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Blochman Union School District's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2022, on our consideration of the Blochman Union School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Moss, King & Haugheim LLP

Santa Maria, California
November 8, 2022

BLOCHMAN UNION SCHOOL DISTRICT**STATEMENT OF NET POSITION**

JUNE 30, 2022

	Governmental Activities
Assets	
Cash in county treasury	\$ 4,579,788
Revolving cash fund	500
Cash on hand and in banks	25,504
Accounts receivable	540,859
Right to use asset	26,793
Less accumulated amortization	(10,717)
Land	40,517
Work in progress	222,875
Buildings and improvements	1,324,638
Equipment	435,863
Less accumulated depreciation	(893,162)
Total assets	6,293,458
 Deferred Outflows of Resources	
Pensions	769,406
Total deferred outflows of resources	769,406
 Liabilities	
Accounts payable	376,032
Unearned revenue	37,269
Current portion of lease liability	8,665
Total due within one year	421,966
 Long-term liabilities:	
Lease liability	8,928
Net pension liability	1,383,715
Total due after one year	1,392,643
 Total liabilities	1,814,609
 Deferred Inflows of Resources	
Pensions	931,934
Total deferred inflows of resources	931,934
 Net Position	
Net investment in capital assets	1,129,214
Restricted	
Educational programs	99,947
Nutrition	65,841
Capital projects	1
Associated Student Body	23,264
Unrestricted	2,998,054
Total net position	\$ 4,316,321

The accompanying notes are an integral part of this statement.

BLOCHMAN UNION SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities:					
Instruction	\$ 1,232,528	\$ 210	\$ 294,674	\$ -	\$ (937,644)
Instruction-related services:					
Instructional supervision	114,318		41,070		(73,248)
Instructional library, media, and technology	51,877				(51,877)
School site administration	257,845	172	14,380		(243,293)
Pupil services:					
Food services	157,054	1,263	189,124		33,333
All other pupil services	116,981		127,097		10,116
General administration:					
All other general administration	306,543		1,918		(304,625)
Plant services	212,889	612	6,738		(205,539)
Ancillary services	9,717		9,321		(396)
Other outgo	12,378	434	1,211		(10,733)
Depreciation (unallocated)	74,120				(74,120)
Amortization (unallocated)	10,717				(10,717)
Total governmental activities	<u>\$ 2,556,967</u>	<u>\$ 2,691</u>	<u>\$ 685,533</u>	<u>\$ -</u>	<u>(1,868,743)</u>
Taxes and subventions:					
Taxes levied for general purposes					1,885,444
Federal and state aid not restricted to specific purposes					900,942
Interest and investment loss					(141,354)
Interagency revenues					350,597
Miscellaneous					16,636
Total general revenues					<u>3,012,265</u>
Change in net position					1,143,522
Net position, beginning of fiscal year					<u>3,172,799</u>
Net position, end of fiscal year					<u>\$ 4,316,321</u>

The accompanying notes are an integral part of this statement.

BLOCHMAN UNION SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:			
Cash in County Treasury	\$ 4,190,553	\$ 337,989	\$ 4,528,542
Cash on Hand and in Banks	1,199	24,305	25,504
Cash in Revolving Fund	500	-	500
Accounts Receivable	531,747	9,055	540,802
Total Assets	<u>\$ 4,723,999</u>	<u>\$ 371,349</u>	<u>\$ 5,095,348</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable	\$ 375,653	\$ 379	\$ 376,032
Unearned Revenue	37,269	-	37,269
Total Liabilities	<u>412,922</u>	<u>379</u>	<u>413,301</u>
Fund Balances:			
Nonspendable	500	-	500
Restricted	119,048	70,005	189,053
Committed	650,000	-	650,000
Assigned	-	300,965	300,965
Unassigned	3,541,529	-	3,541,529
Total Fund Balances	<u>4,311,077</u>	<u>370,970</u>	<u>4,682,047</u>
Total Liabilities and Fund Balances	<u>\$ 4,723,999</u>	<u>\$ 371,349</u>	<u>\$ 5,095,348</u>

The accompanying notes are an integral part of this statement.

BLOCHMAN UNION SCHOOL DISTRICT**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022**

Total fund balances - governmental funds 4,682,047

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

Capital assets at historical cost	\$ 2,023,893	
Accumulated depreciation	(893,162)	
Lease assets at historical cost	26,793	
Accumulated amortization	<u>(10,717)</u>	
Net		1,146,807

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

Long-term liabilities relating to governmental activities consist of:

Net pension liability	\$ (1,383,715)	
Lease liability	<u>(17,593)</u>	
Total		(1,401,308)

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

Deferred inflows of resources relating to pensions	\$ (931,934)	
Deferred outflows of resources relating to pensions	<u>769,406</u>	
Net		(162,528)

Internal service funds are used to charge the cost of services to the individual funds.

The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position.

		<u>51,303</u>
Total net position - governmental activities		<u><u>4,316,321</u></u>

The accompanying notes are an integral part of this statement.

BLOCHMAN UNION SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
LCFF Sources:			
State Apportionment or State Aid	\$ 891,148	\$ -	\$ 891,148
Education Protection Account Funds	1,105,112	-	1,105,112
Local Sources	745,469	-	745,469
Federal Revenue	215,982	151,608	367,590
Other State Revenue	421,201	8,934	430,135
Other Local Revenue	327,628	2,899	330,527
Total Revenues	<u>3,706,540</u>	<u>163,441</u>	<u>3,869,981</u>
Expenditures:			
Current:			
Instruction	1,365,145	-	1,365,145
Instruction - Related Services	453,946	-	453,946
Pupil Services	137,504	148,835	286,339
Ancillary Services	-	9,717	9,717
General Administration	319,879	-	319,879
Plant Services	205,382	13,495	218,877
Other Outgo	12,378	-	12,378
Capital Outlay	92,379	24,926	117,305
Debt Service:			
Principal	3,567	5,633	9,200
Total Expenditures	<u>2,590,180</u>	<u>202,606</u>	<u>2,792,786</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,116,360</u>	<u>(39,165)</u>	<u>1,077,195</u>
Other Financing Sources (Uses):			
Proceeds From Lease	26,793	-	26,793
Total Other Financing Sources (Uses)	<u>26,793</u>	<u>-</u>	<u>26,793</u>
Net Change in Fund Balances	1,143,153	(39,165)	1,103,988
Fund Balances, July 1	3,167,924	410,135	3,578,059
Fund Balances, June 30	<u>\$ 4,311,077</u>	<u>\$ 370,970</u>	<u>\$ 4,682,047</u>

The accompanying notes are an integral part of this statement.

BLOCHMAN UNION SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Total net change in fund balances - governmental funds \$ 1,103,988

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital assets of \$90,512 is more than depreciation expense of \$(74,120) in the period. 16,392

Right to use assets are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the length of the lease. This is the amount by which additions to right to use assets of \$26,793 is greater than amortized expense of \$(10,717). 16,076

The issuance of lease payable provides current financial resources to governmental funds, while the repayment of the principal of lease payable consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. The amount is the net effect of these differences in the treatment of lease payable and related items.

New lease payable issued	\$	(26,793)	
Principal payments on lease payable		<u>9,200</u>	(17,593)

In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: 29,201

Internal service funds are used by the District to charge the costs of service to individual funds. The net income (loss) of internal service funds is reported in governmental activities. (4,542)

Changes in net position - governmental activities \$ 1,143,522

The accompanying notes are an integral part of this statement.

BLOCHMAN UNION SCHOOL DISTRICT
STATEMENT OF NET POSITION
INTERNAL SERVICE FUND
JUNE 30, 2022

	Governmental Activities
	Internal Service Fund
	Self-Insurance Fund
ASSETS:	
Current Assets:	
Cash in County Treasury	\$ 51,246
Accounts Receivable	57
Total Current Assets	51,303
Total Assets	51,303
LIABILITIES:	
Total Liabilities	-
NET POSITION:	
Unrestricted (Deficit)	51,303
Total Net Position	\$ 51,303

The accompanying notes are an integral part of this statement.

BLOCHMAN UNION SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN NET POSITION - PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Governmental Activities
	Internal Service Fund
	Self-Insurance Fund
Operating Revenues:	
Local Revenue	\$ 213,340
Total Revenues	<u>213,340</u>
Operating Expenses:	
Services and other operating expenses	<u>218,074</u>
Total Expenses	<u>218,074</u>
Operating Income (loss)	<u>(4,734)</u>
Non-Operating Revenues (Expenses):	
Interest Income	<u>192</u>
Total Non-Operating Revenues (Expenses)	<u>192</u>
Change in Net Position	(4,542)
Total Net Position - Beginning	<u>55,845</u>
Total Net Position - Ending	<u>\$ 51,303</u>

The accompanying notes are an integral part of this statement.

BLOCHMAN UNION SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Governmental Activities
	<u>Internal Service Fund</u>
	<u>Self-Insurance Fund</u>
Cash Flows from Operating Activities:	
Cash received for services	\$ 213,340
Cash paid for services and other operating expenses	<u>(218,074)</u>
Net cash used by operating activities	(4,734)
Cash Flows from Investing Activities:	
Interest received	<u>135</u>
Net decrease in cash and cash equivalents	(4,599)
Cash and cash equivalents at July 1, 2021	<u>55,845</u>
Cash and cash equivalents at June 30, 2022	<u>\$ 51,246</u>

Reconciliation of Operating Income to Net Cash
Provided by Operating Activities

Operating Income (loss)	\$ (4,734)
(Increase) Decrease in Operating Assets:	
Accounts receivable	<u> </u>
Net cash used by operating activities	<u>\$ (4,734)</u>

The accompanying notes are an integral part of this statement.

BLOCHMAN UNION SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Policies

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

B. Reporting Entity

The reporting entity is the Blochman Union School District. There are no component units included in this report which meet the reporting entity definition criteria of GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, GASB Statement No. 61, GASB Statement No. 80 and GASB Statement No. 90.

C. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District.

The government-wide financial statements are prepared using the economic resources measurement focus. Government-wide statements differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation, with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds.

The government-wide financial statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for the internal service fund includes the cost of insurance premiums and claims related to self-insurance.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary funds also use the accrual basis of accounting.

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

Revenues – exchange and non-exchange transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, "available" means collectible within the current period or within one year after fiscal year end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. On the governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

Pensions:

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

Expenses/expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditure related to compensated absences and claims and judgments are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. The District's resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into major, nonmajor, and proprietary funds as follows:

BLOCHMAN UNION SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Fund Accounting (Continued)

Major Governmental Funds:

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Nonmajor Governmental Fund:

Special Revenue Funds are established to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of activities and that compose a substantial portion of the inflows of the fund. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund. The District maintains three nonmajor special revenue funds:

1. The Associated Student Body Fund is used to account for the raising and expending of money to promote the general welfare, morale, and educational experience of the student body.
2. The Deferred Maintenance Fund is used for the purpose of major repair or replacement of the District's property.
3. The Cafeteria Fund is used for revenues and expenditures made to operate the District's cafeteria.

Capital Project Funds are used to account for the acquisitions and/or construction of all major governmental capital assets. The District maintains one nonmajor capital project fund:

The Capital Facilities Fund is used to account for resources received from developer impact fees assessed under the provisions of the California Environmental Quality Act (CEQA).

Nonmajor Proprietary Fund:

Internal Service Funds are used to account for services rendered on a cost-reimbursement basis within the District. The District maintains one internal service fund:

The Self-Insurance Fund is used to provide medical benefits to its employees.

F. Budgets and Budgetary Accounting

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

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

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

G. Encumbrances

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

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the American Institute of Certified Public Accountants, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

I. Statement of Cash Flows

For the purposes of the statement of cash flows, the proprietary funds consider all highly liquid investments with a maturity of three months or less when purchased, to be cash equivalents.

J. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity

1. Deposits and Investments

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

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Santa Barbara County Treasury. The County pools these funds with those of other districts in the County and invests the cash. These pooled funds are carried at fair value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

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

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

2. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund receivables/payables.

3. Prepaid Items

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

4. Capital Assets

Capital assets are those purchased or acquired with an original costs of \$5,000 or more and are reported at historical cost or estimated historical cost. Contributed capital assets are reported at fair value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of a capital asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the capital assets or materially extend the capital assets' lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using the straight-line basis over the following estimated useful lives.

BLOCHMAN UNION SCHOOL DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**J. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)****4. Capital Assets (Continued)**

Asset Class	Examples	Estimated Useful Life in Years
Land		N/A
Site improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
School buildings		50
Portable classrooms		25
HVAC systems	Heating, ventilation, and air conditioning systems	20
Roofing		20
Interior construction		25
Carpet replacement		7
Electrical/plumbing		30
Sprinkler/fire system	Fire suppression system	25
Outdoor equipment	Playground, radio towers, fuel tanks, pumps	20
Machinery and tools	Shop and maintenance equipment, tools	15
Kitchen equipment	Appliances	15
Custodial equipment	Floor scrubbers, vacuums, other	15
Science and engineering	Lab equipment, scientific apparatus	10
Furniture and accessories	Classroom and other furniture	20
Business machines	Fax, duplicating and printing equipment	10
Copiers		5
Communication equipment	Mobile, portable radios, non-computerized	10
Computer hardware	PCs, printers, network hardware	5
Computer software	Instructional, other short-term	5 to 10
Computer software	Administrative long-term	10 to 20
Audio visual equipment	Projectors, cameras (still and digital)	10
Athletic equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical instruments	Pianos, strings, brass, percussion	10
Library books	Collections	5 to 7
Licensed vehicles	Buses, other on-road vehicles	8
Contractors equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressor	10
Grounds equipment	Mowers, tractors, attachments	15

5. Unearned Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent cash received on specific projects and programs exceed qualified expenditures.

6. Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The liabilities are recognized in the General Fund at fiscal year end.

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

6. Compensated Absences (Continued)

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

7. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position," and GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities," the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. The District has one item which qualify for reporting in this category; refer to Note 7 for a detailed listing of the deferred outflows of resources the District has recognized.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has one item which qualify for reporting in this category; refer to Note 7 for a detailed list of the deferred inflows of revenues the District has recognized.

8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

9. Fund Balances

Fund balances of the governmental funds are classified as follows:

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

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

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

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

BLOCHMAN UNION SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

9. Fund Balances (Continued)

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

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

10. Property Taxes

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll – approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local LCFF sources by the District.

11. Right to Use Assets

The District has recorded right to use lease assets as a result of implementing GASB 87. The right to use are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease.

K. New Accounting Pronouncement

Governmental Accounting Standards Board Statement No. 87

For the fiscal year ended June 30, 2022, the District implemented Governmental Accounting Standards Board (GASB) Statement No. 87, "Leases". This Statement is effective for periods beginning after June 15, 2021. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. Implementation of the GASB Statement No. 87 did have an impact on the District's financial statements for the fiscal year ended June 30, 2022, see Note 5 – Right to use asset and Note 8 – Lease liability.

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Future Accounting Pronouncements

Statement No. 91	"Conduit Debt Obligations"	The provisions of this statement are effective for fiscal years beginning after December 15, 2021.
Statement No. 93	"Replacement of Interbank Offered Rates"	The provisions of this statement except for paragraphs 11b, 13, and 14 are effective for fiscal years beginning after June 15, 2020. Paragraph 11b is effective for fiscal years beginning after December 31, 2021. Paragraphs 13 and 14 are effective for fiscal years beginning after June 15, 2021.
Statement No. 94	"Public-Private and Public-Public Partnerships and Availability Payment Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 96	"Subscription-Based Information Technology Arrangements"	The provisions of this statement are effective for fiscal years beginning after June 15, 2022.
Statement No. 99	"Omnibus 2022"	The provisions of this statement are effective in April 2022 except for the provisions related to leases, PPPs, SBITAs, financial guarantees and derivative instruments. The provisions related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022. The provisions related to financial guarantees and derivative instruments are effective for fiscal years beginning after June 15, 2023.
Statement No. 100	"Accounting Changes and Error Corrections- an amendment of GASB Statement No. 62"	The provisions of this statement are effective for fiscal years beginning after June 15, 2023.
Statement No. 101	"Compensated Absences"	The provisions of this statement are effective for fiscal years beginning after December 15, 2023.

NOTE 2 - CASH AND INVESTMENTS

The District's cash and investments at June 30, 2022, consisted of the following:

Cash on hand and in banks	\$ 26,004
Cash and investments with the County Treasurer	<u>4,579,788</u>
Total cash in investments	<u>\$ 4,605,792</u>

BLOCHMAN UNION SCHOOL DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2022

NOTE 2 - CASH AND INVESTMENTS (Continued)

Cash and investments are presented on the accompanying basic financial statements, as follows:

Cash in county treasury, statement of net position	\$ 4,579,788
Cash in revolving fund, statement of net position	500
Cash on hand and in banks, statement of net position	<u>25,504</u>
Total cash in investments	<u>\$ 4,605,792</u>

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. These principles recognize a three-tiered fair value hierarchy. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District had investments in the Santa Barbara County Investment Pool, and this external pool is measured under Level 2.

Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Santa Barbara County Treasury as part of the common investment pool (\$4,579,788 as of June 30, 2022). The fair value of this pool as of that date, as provided by the plan sponsor, was \$4,579,788. The District is considered to be an involuntary participant in the external pool. Interest is deposited in the participating funds.

The County is restricted by Government Code Section 53635, pursuant to Section 53601, to invest in time deposits, U.S. government securities, State registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

Cash on Hand, in Banks, and in Revolving Fund

Cash balance on hand and in banks (\$25,504 as of June 30, 2022) and in the revolving fund (\$500) are insured up to \$250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institution is fully insured or collateralized.

Investments Authorized by the District's Investment Policy

The District's investment policy only authorizes investment in the local government investment pool administered by the County of Santa Barbara. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity:

Investment Type	Carrying Amount	Remaining Maturity (in Months)			
		12 Months Or Less	13-24 Months	25-60 Months	More than 60 Months
Santa Barbara County Investment Pool	\$ 4,579,788	\$ 4,579,788	\$ -	\$ -	\$ -
Total	<u>\$ 4,579,788</u>	<u>\$ 4,579,788</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BLOCHMAN UNION SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 2 - CASH AND INVESTMENTS (Continued)Disclosures Relating to Interest Rate Risk (Continued)

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code and the District's investment policy, and the actual rating as of fiscal year end for each investment type.

Investment Type	Carrying Amount	Minimum Legal Rating	Exempt From Disclosure	Rating as of Fiscal Year End		
				AAA	Aa	Not Rated
Santa Barbara County						
Investment Pool	\$ 4,579,788	N/A	\$ -	\$ -	\$ -	\$ 4,579,788
Total	<u>\$ 4,579,788</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,579,788</u>

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of total District's investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

None of the District's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as Santa Barbara County Investment Pool).

NOTE 3 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Excess of expenditures over appropriations in individual funds, are as follows:

Fund	Excess Expenditures
Major Governmental Fund:	
General Fund	
Capital Outlay	\$ 26,793
Principal	3,567

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 4 - RECEIVABLES

Receivables at June 30, 2022, consist of the following:

	General Fund	Other Governmental Funds	Proprietary Fund
Federal Government:			
Federal programs	\$ 90,249	\$ 8,048	\$ -
State Government:			
LCFF	57,181		
Categorical aid programs	15,293	503	
Lottery	13,902		
Local Sources:			
Charter schools	350,597		
Interest	4,525	504	57
Totals	<u>\$ 531,747</u>	<u>\$ 9,055</u>	<u>\$ 57</u>

NOTE 5 – RIGHT TO USE ASSET

Right to use asset activity for the District for the fiscal year ended June 30, 2022, was as follows:

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022
Right to use assets				
Leased portables	\$ -	\$ 26,793	\$ -	\$ 26,793
Total right to use assets		26,793		26,793
Less accumulated amortization for:				
Leased portables		10,717		10,717
Total accumulated amortization		10,717		10,717
Right to use assets, net	<u>\$ -</u>	<u>\$ 16,076</u>	<u>\$ -</u>	<u>\$ 16,076</u>

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 6 – CAPITAL ASSETS AND DEPRECIATION

Capital assets activity for the fiscal year ended June 30, 2022, is shown below:

Governmental Activities

	Balance July 1, 2021	Additions	Deductions	Balance June 30, 2022
Capital assets, not being depreciated:				
Land	\$ 40,517	\$ -	\$ -	\$ 40,517
Work in progress	375,151	65,762	218,038	222,875
Total capital assets, not being depreciated	<u>\$ 415,668</u>	<u>\$ 65,762</u>	<u>\$ 218,038</u>	<u>\$ 263,392</u>
Capital assets, being depreciated:				
Buildings and improvements	\$ 1,081,850	\$ 242,788	\$ -	\$ 1,324,638
Equipment	435,863			435,863
Total capital assets, being depreciated	<u>1,517,713</u>	<u>242,788</u>		<u>1,760,501</u>
Less accumulated depreciation for:				
Buildings and improvements	532,922	38,760		571,682
Equipment	286,120	35,360		321,480
Total accumulated depreciation	<u>819,042</u>	<u>74,120</u>		<u>893,162</u>
Total capital assets, being depreciated	<u>\$ 698,671</u>	<u>\$ 168,668</u>	<u>\$ -</u>	<u>\$ 867,339</u>
Governmental activities, capital assets, net	<u>\$ 1,114,339</u>	<u>\$ 234,430</u>	<u>\$ 218,038</u>	<u>\$ 1,130,731</u>
Governmental Activities:				
Unallocated	\$ 74,120			
Total depreciation expense	<u>\$ 74,120</u>			

NOTE 7 – PENSION PLANS

State Teachers' Retirement System (CalSTRS)

A. General Information about the Pension Plan

Plan Descriptions -- All qualified California full-time and part-time public school teachers from pre-kindergarten through community college and certain other employees of the public school system are eligible to participate in the CalSTRS Pension Plans, multiple-employer, cost-sharing defined benefit plans administered by the California State Teacher's Retirement System (CalSTRS). Benefit provisions under the Plans are established by the Teachers' Retirement Law (California Education Code Section 22000 et seq), as enacted and amended by the California Legislature. The benefit terms of the plans may be amended through legislation CalSTRS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalSTRS website.

Benefits Provided -- The CALSTRS Defined Benefit Program has two benefit formulas:

CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform services that could be creditable to CalSTRS

CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform services that could be creditable to CalSTRS

The Defined Benefit Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon death of eligible members.

After earning five years of credited service, members become 100 percent vested in retirement benefits.

After five years of credited service, a member (prior to age 60 if under Coverage A, no age limit if under Coverage B, as defined in Education Code Sections 24001 and 24101, respectively) is eligible for disability benefits of up to 50.0 percent of final compensation plus 10.0 percent of final compensation for each eligible child, up to a maximum addition of 40.0 percent. The member must have a disability that will exceed a period of 12 or more months to qualify for benefit.

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 – PENSION PLANS (Continued)

State Teachers' Retirement System (CalSTRS) (Continued)

A. General Information about the Pension Plan (Continued)

Any compensation for service in excess of one year in a school year due to overtime or working additional assignments is credited to the Defined Benefit Supplement Program so long as it is under the creditable compensation limit. Other compensation, such as allowances, bonuses, cash in-lieu of fringe benefits, limited-period compensation or compensation determined to have been paid to enhance a benefit, are not creditable to any CalSTRS benefit program.

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

Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	55-65
Monthly benefits, as a % of eligible compensation	2.0% to 2.4%	2.00%
Required employee contributions rates	10.25%	10.205%
Required employer contribution rates	16.92%	16.92%
Required state contributions rates	10.828%	10.828%

Specific details for the retirement, disability or death benefit calculations for each of the pension plans are available in the CalSTRS Annual Comprehensive Financial Report (ACFR). The CalSTRS' ACFR is available online at <http://www.calstrs.com/comprehensive-annual-financial-report>.

Contributions – Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

On-Behalf Payments – The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions to CalSTRS.

For the fiscal year ended June 30, 2022, the contributions recognized as part of pension expense was as follows:

Contribution-employer	\$ 140,661
Contribution-state	104,589
	<u>\$ 245,250</u>

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

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

District's proportionate share of the net pension liability	\$ 740,036
State's proportionate share of the net pension liability associated with the District	<u>375,779</u>
Total	<u>\$ 1,115,815</u>

BLOCHMAN UNION SCHOOL DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2022

NOTE 7 – PENSION PLANS (Continued)**State Teachers' Retirement System (CalSTRS) (Continued)****B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the District's proportion was .0016%, which increased by .0001 from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$21,543. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,854	\$ 78,769
Changes of assumptions	104,818	
Net difference between projected and actual earning on pension plan investments		585,415
Changes in proportion and differences between District contributions and proportionate share of contributions	231,494	18,633
District contributions subsequent to the measurement date	149,270	
Total	<u>\$ 487,436</u>	<u>\$ 682,817</u>

\$149,270 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ended June 30	Amount
2023	\$ (71,761)
2024	\$ (56,613)
2025	\$ (110,259)
2026	\$ (137,274)
2027	\$ 21,669
2028	\$ 9,587
	<u>\$ (344,651)</u>

BLOCHMAN UNION SCHOOL DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2022

NOTE 7 – PENSION PLANS (Continued)**State Teachers' Retirement System (CalSTRS) (Continued)****B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)**

Actuarial Assumptions – The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry age normal
Discount Rate	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB
	Not applicable for DBS/CBB

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. In January 31, 2020, the CalSTRS' retirement board changed the mortality assumptions based on the July 1, 2015 through June 30, 2018 Experience Analysis. The projection scale was set to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries. For further details, see CalSTRS July 1, 2015 through June 30, 2018 Experience Analysis on the CalSTRS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance – PCA) as an input to the process. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are normally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on January 31, 2020, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Global Equity	42 %	4.80 %
Private Equity	13 %	6.30 %
Real Estate	15 %	3.60 %
Inflation Sensitive	6 %	3.30 %
Fixed Income	12 %	1.30 %
Cash/Liquidity	2 %	(0.40) %
Absolute Return	10 %	1.80 %
	<u>100 %</u>	

*10 year geometric average

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 – PENSION PLANS (Continued)

State Teachers' Retirement System (CalSTRS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Discount Rate – The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the CalSTRS's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability, calculated using the discount rate, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

1% Decrease	6.10%
Net Pension Liability	\$ 1,506,450
Current Discount Rate	7.10%
Net Pension Liability	\$ 740,036
1% Increase	8.10%
Net Pension Liability	\$ 103,928

Pension Plan Fiduciary Net Position — Detailed information about pension plan's fiduciary net position is available in the separately issued CalSTRS financial reports.

C. Payable to the Pension Plan

At June 30, 2022, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2022.

California Public Employees' Retirement System (CalPERS)

A. General Information About the Pension Plan

Plan Description - The Blochman Union School District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Plan membership consists of non-teaching and non-certificated employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, California 95814.

Benefits Provided—The STRP Defined Benefit Program has two benefit formulas:

CalPERS 2% at 55: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalPERS

CalPERS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalPERS

The Defined Benefit Program provides retirement benefits based on members' final compensation, age, and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members.

After earning five years of credited service, members become 100 percent vested in retirement benefits.

BLOCHMAN UNION SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 7 – PENSION PLANS (Continued)

California Public Employees' Retirement System (CalPERS) (Continued)

A. General Information About the Pension Plan (Continued)

A family benefit is available if an active member dies and has at least one year of credited service.

Members' accumulated contributions are refundable with interest upon separation from CalPERS. The board determines the credited interest rate each fiscal year. For the year ended June 30, 2022, the rate of interest credited to members' accounts was 6 percent.

The member's benefit is reduced dollar for dollar, regardless of age, for the first 180 days after retirement if the member performs activities in the public schools that could be creditable to CalPERS, unless the governing body of the school district takes specified actions with respect to a member who is above normal retirement age.

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

Hire Date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0% @ 50	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-63	52-67
Monthly benefits, as a % of eligible compensation	1.17% to 2.5%	1.00% to 2.5%
Required employee contributions rates	7%	7%
Required employer contribution rates	22.91%	22.91%

Specific details for retirement, disability or death benefit calculations for each of the pension plans are available in the CalPERS' Annual Comprehensive Financial Report (ACFR). The CalPERS' ACFR is available online at <https://www.calpers.ca.gov/page/forms-publications>.

Contributions – Section 20814 (c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employees be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Local Government is required to contribute the difference between the actuarially determined rate of employees.

For the year ended June 30, 2022, the contributions recognized as part of pension expense was as follow:

Contribution-employer	\$ 94,148
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As of June 30, 2022, the District reported a net pension liability for its proportionate share of the net pension liability of \$643,679.

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2021, the District's proportion was .0032%, which increased by .0006% from its proportion measured as of June 30, 2020.

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 – PENSION PLANS (Continued)

California Public Employees' Retirement System (CalPERS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

For the year ended June 30, 2022, the District recognized pension expense of \$141,197. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 19,215	\$ 1,517
Changes of assumptions		
Net difference between projected and actual earning on pension plan investments		247,025
Changes in proportion and differences between District contributions and proportionate share of contributions	155,180	575
District contributions subsequent to the measurement date	107,575	
Total	<u>\$ 281,970</u>	<u>\$ 249,117</u>

\$107,575 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ended June 30	Amount
2023	\$ 18,258
2024	\$ (4,426)
2025	\$ (19,849)
2026	\$ (68,705)
	<u>\$ (74,722)</u>

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 – PENSION PLANS (Continued)

California Public Employees' Retirement System (CalPERS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions – The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry age normal
Discount Rate	7.15%
Consumer Price Inflation	2.50%
Wage Growth	Varies
Post-retirement Benefit Increases	Up to 2.00% until purchasing power protection Allowance flows purchasing power applies, 2.75% thereafter

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. To determine whether the municipal bond rate should be used in the calculation of the discount rate for public agency plans (including PERF B), CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.15 percent discount rate is appropriate and the use of municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 7.15 percent is applied to all plans in the Public Employees Retirement Fund, including PERF B. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB No. 68 section.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed February 2022. Any changes to the discount rate will require Board action and proper stockholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB No. 67 and No. 68 calculations through at least the 2021-22 fiscal years. CalPERS will continue to check the materiality of the difference in calculation until we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimated ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS considered both short-term and long-term market return expectation's as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table on the following page reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates are net of administrative expenses.

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 7 – PENSION PLANS (Continued)

California Public Employees' Retirement System (CalPERS) (Continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Expected Real Rate of Return Years 1 - 10 (a)</u>	<u>Expected Real Rate of Return Years 11+(b)</u>
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	100%		

(a) An expected inflation of 2.00% was used for this period

(b) An expected inflation of 2.92% was used for this period

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability, calculated using the discount rate, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

1% Decrease	6.15%
Net Pension Liability	\$ 1,085,334
Current Discount Rate	7.15%
Net Pension Liability	\$ 643,679
1% Increase	8.15%
Net Pension Liability	\$ 277,012

Pension Plan Fiduciary Net Position — Detailed information about pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

C. Payable to the Pension Plan

At June 30, 2022, the District had no amount outstanding for contributions to the pension plan required for the fiscal year ended June 30, 2022.

BLOCHMAN UNION SCHOOL DISTRICT**NOTES TO BASIC FINANCIAL STATEMENTS**

JUNE 30, 2022

NOTE 8 – LEASE LIABILITY

On March 26, 2021, the District agreed to terms to lease 2 classroom portables commencing September 1, 2021 and ending on August 31, 2024 for an annual payment of \$9,200 on September 1 of each year of the lease. The lease liability is measured at a discount rate of 3%, which is the US Treasury bill interest rate. As a result of the lease, the District has recorded a right to use asset of \$26,793.

The future minimum lease obligation and the net present value of these minimum lease payments as of June 30, 2022, were as follows:

Year Ending June 30	Principal Payments	Interest Payments	Total
2023	\$ 8,665	\$ 535	\$ 9,200
2024	8,928	272	9,200
	<u>\$ 17,593</u>	<u>\$ 807</u>	<u>\$ 18,400</u>

NOTE 9 – LONG-TERM LIABILITIES – SCHEDULE OF CHANGES

A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2022, is shown below:

	Balance June 30, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year
Net pension liability	\$ 2,255,046	\$ -	\$ 871,331	\$ 1,383,715	\$ -
Lease liability		26,793	9,200	17,593	8,665
	<u>\$ 2,255,046</u>	<u>\$ 26,793</u>	<u>\$ 880,531</u>	<u>\$ 1,401,308</u>	<u>\$ 8,665</u>

NOTE 10 – NET POSITION

The government-wide, proprietary funds, and fiduciary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

Net Investment In Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduces the balance in this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents net position of the District, not restricted for any project or other purpose.

BLOCHMAN UNION SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 11 –FUND BALANCES

Fund balances are composed of the following elements:

	General Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable			
Revolving cash	\$ 500	\$ -	\$ 500
Restricted			
Expanded Learning Opportunities Program	57,555		57,555
Educator Effectiveness	28,635		28,635
Special Education	10,737		10,737
Child nutrition	19,101	46,740	65,841
Classified School Employee Professional Development Block Grant	471		471
Other local	2,549		2,549
Capital projects		1	1
Associated Student Body		23,264	23,264
Committed			
Modernization	650,000		650,000
Assigned			
Deferred maintenance projects		300,965	300,965
Unassigned	3,541,529		3,541,529
Total	<u>\$ 4,311,077</u>	<u>\$ 370,970</u>	<u>\$ 4,682,047</u>

NOTE 12 - JOINT VENTURES (Joint Powers Agreements)

The Blochman Union School District participates in three joint ventures under joint powers agreements (JPA's); the Self-Insurance Program for Employees, the Self-Insured Schools of California II, and the Self-Insured Schools of California III. The relationship between the Blochman Union School District and the JPA's are such that none of the JPAs are a component unit of the Blochman Union School District for financial reporting purposes.

The JPAs are independently accountable for their fiscal matters. The insurance groups maintain their own accounting records. Budgets are not subject to any approval other than of the respective governing boards. Member districts share surpluses and deficits proportionately to their participation in the JPA.

Self-Insurance Program for Employees (S.I.P.E.)

S.I.P.E. was established to provide the services and other items necessary and appropriate for the development, operation, and maintenance of a self-insurance system for workers' compensation claims against the public educational agencies who are members thereof. The participants consist of the Office of the County Superintendent of Schools, school districts, and a community college. Each participant may appoint one representative to the governing board. The governing board is responsible for establishing premium rates and making budgeting decisions.

The Self-Insured Schools of California II (S.I.S.C. II)

S.I.S.C. II arranges for and provides property and liability insurance for its member school districts. The Blochman Union School District pays a premium commensurate with the level of coverage requested.

The Self-Insured Schools of California III (S.I.S.C. III)

S.I.S.C III arranges for and provides health and welfare insurance for its member school districts. The Blochman Union School District pays a premium commensurate with the level of health and welfare insurance provided.

BLOCHMAN UNION SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

JUNE 30, 2022

NOTE 13 - COMMITMENTS AND CONTINGENCIES

State and Federal Allowances, Awards, and Grants

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

Litigation

According to the District's staff and attorney, no contingent liabilities are outstanding and no lawsuits are pending of any real financial consequence.

NOTE 14 – OTHER POSTEMPLOYMENT BENEFITS

The District offers no postemployment benefits other than pension benefits.

REQUIRED SUPPLEMENTARY INFORMATION

BLOCHMAN UNION SCHOOL DISTRICT**GENERAL FUND****BUDGETARY COMPARISON SCHEDULE**

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 1,560,128	\$ 891,148	\$ 891,148	\$ -
Education Protection Account Funds	437,501	1,105,112	1,105,112	-
Local Sources	289,747	745,469	745,469	-
Federal Revenue	130,557	215,982	215,982	-
Other State Revenue	278,109	421,201	421,201	-
Other Local Revenue	136,673	474,875	327,628	(147,247)
Total Revenues	<u>2,832,715</u>	<u>3,853,787</u>	<u>3,706,540</u>	<u>(147,247)</u>
Expenditures:				
Current:				
Certificated Salaries	1,004,677	1,023,729	1,023,729	-
Classified Salaries	424,445	417,717	417,717	-
Employee Benefits	568,344	574,263	574,263	-
Books And Supplies	257,842	211,981	211,981	-
Services And Other Operating Expenditures	302,837	257,733	254,166	3,567
Other Outgo	13,991	12,378	12,378	-
Capital Outlay	-	65,586	92,379	(26,793)
Debt Service:				
Principal	-	-	3,567	(3,567)
Total Expenditures	<u>2,572,136</u>	<u>2,563,387</u>	<u>2,590,180</u>	<u>(26,793)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>260,579</u>	<u>1,290,400</u>	<u>1,116,360</u>	<u>(174,040)</u>
Other Financing Sources (Uses):				
Proceeds From Lease	-	-	26,793	26,793
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>26,793</u>	<u>26,793</u>
Net Change in Fund Balance	260,579	1,290,400	1,143,153	(147,247)
Fund Balance, July 1	3,167,924	3,167,924	3,167,924	-
Fund Balance, June 30	<u>\$ 3,428,503</u>	<u>\$ 4,458,324</u>	<u>\$ 4,311,077</u>	<u>\$ (147,247)</u>

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
Last 10 Years*
As of June 30, 2022

The following table provides required supplementary information regarding the District's CALPERS Pension Plan.

	2022	2021	2020	2019	2018
Proportion of the net pension liability	.0032 %	.0026 %	.0025 %	.0021 %	.0020 %
Proportionate share of the net pension liability	\$ 643,679	\$ 803,054	\$ 727,159	\$ 565,559	\$ 470,608
Covered payroll	\$ 454,821	\$ 376,386	\$ 345,632	\$ 279,776	\$ 251,382
Proportionate share of the net pension liability as percentage of covered payroll	141.52 %	213.36 %	210.39 %	202.15 %	187.21 %
Plan's total pension liability	\$ 106,857,487,903	\$ 102,289,672,089	\$ 97,300,991,939	\$ 91,459,283,785	\$ 84,871,025,628
Plan's fiduciary net position	\$ 86,523,055,855	\$ 71,606,596,106	\$ 68,158,740,617	\$ 64,796,135,561	\$ 60,998,386,333
Plan fiduciary net position as a percentage of the total pension liability	80.97 %	70.00 %	70.05 %	70.85 %	71.87 %
	2017	2016	2015		
Proportion of the net pension liability	.0022 %	.0016 %	.0020 %		
Proportionate share of the net pension liability	\$ 435,080	\$ 233,403	\$ 228,009		
Covered payroll	\$ 241,394	\$ 175,304	\$ 201,697		
Proportionate share of the net pension liability as percentage of covered payroll	180.24 %	133.14 %	112.93 %		
Plan's total pension liability	\$ 75,663,026,434	\$ 71,651,164,353	\$ 68,292,799,349		
Plan's fiduciary net position	\$ 55,912,964,588	\$ 56,911,065,643	\$ 56,940,364,500		
Plan fiduciary net position as a percentage of the total pension liability	73.90 %	79.43 %	83.38 %		

*- Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
Last 10 Years*
As of June 30, 2022

The following table provides required supplementary information regarding the District's CALSTRS Pension Plan.

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Proportion of the net pension liability	.0016 %	.0015 %	.0014 %	.0013 %	.0013 %
Proportionate share of the net pension liability	\$ 740,036	\$ 1,451,992	\$ 1,263,305	\$ 1,226,082	\$ 1,191,561
State's proportionate share of net pension liability associated with the District	<u>375,779</u>	<u>951,730</u>	<u>1,155,108</u>	<u>685,910</u>	<u>729,279</u>
Total	<u>\$ 1,115,815</u>	<u>\$ 2,403,722</u>	<u>\$ 2,418,413</u>	<u>\$ 1,911,992</u>	<u>\$ 1,920,840</u>
Covered payroll	\$ 870,966	\$ 807,444	\$ 760,154	\$ 709,245	\$ 675,906
Proportionate share of the net pension liability as percentage of covered payroll	84.97 %	179.83 %	166.19 %	172.87 %	176.29 %
Plan's total pension liability	\$ 355,802,665,000	\$ 343,894,793,000	\$ 329,179,470,000	\$ 316,777,450,000	\$ 302,770,146,000
Plan's fiduciary net position	\$ 310,293,452,995	\$ 246,983,743,955	\$ 238,861,887,995	\$ 224,868,634,995	\$ 210,289,899,995
Plan fiduciary net position as a percentage of the total pension liability	87.21 %	71.82 %	72.56 %	70.99 %	69.46 %
	<u>2017</u>	<u>2016</u>	<u>2015</u>		
Proportion of the net pension liability	.0013 %	.0014 %	.0010 %		
Proportionate share of the net pension liability	\$ 1,075,461	\$ 931,530	\$ 559,341		
State's proportionate share of net pension liability associated with the District	<u>623,799</u>	<u>492,668</u>	<u>448,944</u>		
Total	<u>\$ 1,699,260</u>	<u>\$ 1,424,198</u>	<u>\$ 1,008,285</u>		
Covered payroll	\$ 671,491	\$ 612,905	\$ 578,776		
Proportionate share of the net pension liability as percentage of covered payroll	160.16 %	145.05 %	96.64 %		
Plan's total pension liability	\$ 269,994,690,000	\$ 259,146,248,000	\$ 248,910,844,000		
Plan's fiduciary net position	\$ 189,113,486,995	\$ 191,822,335,995	\$ 190,474,016,000		
Plan fiduciary net position as a percentage of the total pension liability	70.04 %	74.02 %	76.52 %		

*- Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

BLOCHMAN UNION SCHOOL DISTRICT**SCHEDULE OF PENSION CONTRIBUTIONS**

Last 10 Years*

As of June 30, 2022

The following table provides required supplementary information regarding the District's CALPERS Pension Plan.

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution (actuarially determined)	\$ 107,575	\$ 94,148	\$ 74,227	\$ 62,428	\$ 43,452
Contribution in relation to the actuarially determined contributions	<u>(107,575)</u>	<u>(94,148)</u>	<u>(74,227)</u>	<u>(62,428)</u>	<u>(43,452)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 469,555	\$ 454,821	\$ 376,386	\$ 345,632	\$ 279,776
Contributions as a percentage of covered payroll	22.910 %	20.700 %	19.721 %	18.062 %	15.531 %
	<u>2017</u>	<u>2016</u>	<u>2015</u>		
Contractually required contribution (actuarially determined)	\$ 34,912	\$ 28,598	\$ 20,635		
Contribution in relation to the actuarially determined contributions	<u>(34,912)</u>	<u>(28,598)</u>	<u>(20,635)</u>		
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Covered payroll	\$ 251,382	\$ 241,394	\$ 175,304		
Contributions as a percentage of covered payroll	13.888 %	11.847 %	11.771 %		

*- Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF PENSION CONTRIBUTIONS
Last 10 Years*
As of June 30, 2022

The following table provides required supplementary information regarding the District's CALSTRS Pension Plan.

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution (actuarially determined)	\$ 149,270	\$ 140,661	\$ 138,073	\$ 123,753	\$ 104,344
Contribution in relation to the actuarially determined contributions	<u>(149,270)</u>	<u>(140,661)</u>	<u>(138,073)</u>	<u>(123,753)</u>	<u>(104,344)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 882,210	\$ 870,966	\$ 807,444	\$ 760,154	\$ 709,245
Contributions as a percentage of covered payroll	16.92 %	16.15 %	17.10 %	16.28 %	14.71 %
	<u>2017</u>	<u>2016</u>	<u>2015</u>		
Contractually required contribution (actuarially determined)	\$ 85,029	\$ 72,051	\$ 54,426		
Contribution in relation to the actuarially determined contributions	<u>(85,029)</u>	<u>(72,051)</u>	<u>(54,426)</u>		
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Covered payroll	\$ 675,906	\$ 671,491	\$ 612,905		
Contributions as a percentage of covered payroll	12.58 %	10.73 %	8.88 %		

*- Fiscal year 2015 was the 1st year of implementation, therefore only eight years are shown.

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SUPPLEMENTARY INFORMATION SECTION

BLOCHMAN UNION SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

		Capital Projects Fund	
	Special Revenue Funds	Capital Facilities Fund	Total Nonmajor Governmental Funds
ASSETS:			
Cash in County Treasury	\$ 337,988	\$ 1	\$ 337,989
Cash on Hand and in Banks	24,305	-	24,305
Accounts Receivable	9,055	-	9,055
Total Assets	<u>371,348</u>	<u>1</u>	<u>371,349</u>
LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable	\$ 379	\$ -	\$ 379
Total Liabilities	<u>379</u>	<u>-</u>	<u>379</u>
Fund Balances:			
Restricted	70,004	1	70,005
Assigned	300,965	-	300,965
Total Fund Balances	<u>370,969</u>	<u>1</u>	<u>370,970</u>
Total Liabilities and Fund Balances	<u>\$ 371,348</u>	<u>\$ 1</u>	<u>\$ 371,349</u>

BLOCHMAN UNION SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Special Revenue Funds	Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues:			
Federal Revenue	\$ 151,608	\$ -	\$ 151,608
Other State Revenue	8,934	-	8,934
Other Local Revenue	1,467	1,432	2,899
Total Revenues	<u>162,009</u>	<u>1,432</u>	<u>163,441</u>
Expenditures:			
Current:			
Pupil Services	148,835	-	148,835
Ancillary Services	9,717	-	9,717
Plant Services	13,495	-	13,495
Capital Outlay	24,926	-	24,926
Debt Service:			
Principal	-	5,633	5,633
Total Expenditures	<u>196,973</u>	<u>5,633</u>	<u>202,606</u>
Net Change in Fund Balances	(34,964)	(4,201)	(39,165)
Fund Balances, July 1	405,933	4,202	410,135
Fund Balances, June 30	<u>\$ 370,969</u>	<u>\$ 1</u>	<u>\$ 370,970</u>

BLOCHMAN UNION SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	Associated Student Body Fund	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds
ASSETS:				
Cash in County Treasury	\$ -	\$ 37,501	\$ 300,487	\$ 337,988
Cash on Hand and in Banks	23,264	1,041	-	24,305
Accounts Receivable	-	8,577	478	9,055
Total Assets	<u>\$ 23,264</u>	<u>\$ 47,119</u>	<u>\$ 300,965</u>	<u>\$ 371,348</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ -	\$ 379	\$ -	\$ 379
Total Liabilities	<u>-</u>	<u>379</u>	<u>-</u>	<u>379</u>
Fund Balances:				
Restricted	23,264	46,740	-	70,004
Assigned	-	-	300,965	300,965
Total Fund Balances	<u>23,264</u>	<u>46,740</u>	<u>300,965</u>	<u>370,969</u>
Total Liabilities and Fund Balances	<u>\$ 23,264</u>	<u>\$ 47,119</u>	<u>\$ 300,965</u>	<u>\$ 371,348</u>

BLOCHMAN UNION SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Associated Student Body Fund	Cafeteria Fund	Deferred Maintenance Fund	Total Nonmajor Special Revenue Funds
Revenues:				
Federal Revenue	\$ -	\$ 151,608	\$ -	\$ 151,608
Other State Revenue	-	8,934	-	8,934
Other Local Revenue	9,321	1,337	(9,191)	1,467
Total Revenues	<u>9,321</u>	<u>161,879</u>	<u>(9,191)</u>	<u>162,009</u>
Expenditures:				
Current:				
Pupil Services	-	148,835	-	148,835
Ancillary Services	9,717	-	-	9,717
Plant Services	-	-	13,495	13,495
Capital Outlay	-	-	24,926	24,926
Total Expenditures	<u>9,717</u>	<u>148,835</u>	<u>38,421</u>	<u>196,973</u>
Net Change in Fund Balances	(396)	13,044	(47,612)	(34,964)
Fund Balances, July 1	23,660	33,696	348,577	405,933
Fund Balances, June 30	<u>\$ 23,264</u>	<u>\$ 46,740</u>	<u>\$ 300,965</u>	<u>\$ 370,969</u>

BLOCHMAN UNION SCHOOL DISTRICT

ASSOCIATED STUDENT BODY FUND

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Local Revenue	\$ 9,321	\$ 9,321	\$ -
Total Revenues	<u>9,321</u>	<u>9,321</u>	<u>-</u>
Expenditures:			
Current:			
Books And Supplies	<u>9,717</u>	<u>9,717</u>	<u>-</u>
Total Expenditures	<u>9,717</u>	<u>9,717</u>	<u>-</u>
Net Change in Fund Balance	(396)	(396)	-
Fund Balance, July 1	23,660	23,660	-
Fund Balance, June 30	<u>\$ 23,264</u>	<u>\$ 23,264</u>	<u>\$ -</u>

BLOCHMAN UNION SCHOOL DISTRICT
CAFETERIA FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Federal Revenue	\$ 151,608	\$ 151,608	\$ -
Other State Revenue	8,934	8,934	-
Other Local Revenue	1,337	1,337	-
Total Revenues	<u>161,879</u>	<u>161,879</u>	<u>-</u>
Expenditures:			
Current:			
Classified Salaries	46,182	46,182	-
Employee Benefits	14,471	14,471	-
Books And Supplies	84,469	84,469	-
Services And Other Operating Expenditures	3,713	3,713	-
Total Expenditures	<u>148,835</u>	<u>148,835</u>	<u>-</u>
Net Change in Fund Balance	13,044	13,044	-
Fund Balance, July 1	33,696	33,696	-
Fund Balance, June 30	<u>\$ 46,740</u>	<u>\$ 46,740</u>	<u>\$ -</u>

BLOCHMAN UNION SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Final Budget	Actual	Variance Positive (Negative)
Revenues:			
Other Local Revenue	\$ 1,368	\$ (9,191)	\$ (10,559)
Total Revenues	<u>1,368</u>	<u>(9,191)</u>	<u>(10,559)</u>
Expenditures:			
Current:			
Services And Other Operating Expenditures	13,495	13,495	-
Capital Outlay	<u>24,926</u>	<u>24,926</u>	-
Total Expenditures	<u>38,421</u>	<u>38,421</u>	-
Net Change in Fund Balance	(37,053)	(47,612)	(10,559)
Fund Balance, July 1	348,577	348,577	-
Fund Balance, June 30	<u>\$ 311,524</u>	<u>\$ 300,965</u>	<u>\$ (10,559)</u>

BLOCHMAN UNION SCHOOL DISTRICT

CAPITAL FACILITIES FUND

CAPITAL PROJECTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:			
Other Local Revenue	\$ 1,432	\$ 1,432	\$ -
Total Revenues	<u>1,432</u>	<u>1,432</u>	<u>-</u>
Expenditures:			
Current:			
Services And Other Operating Expenditures	5,633	-	5,633
Debt Service:			
Principal	-	5,633	(5,633)
Total Expenditures	<u>5,633</u>	<u>5,633</u>	<u>-</u>
Net Change in Fund Balance	(4,201)	(4,201)	-
Fund Balance, July 1	4,202	4,202	-
Fund Balance, June 30	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>

BLOCHMAN UNION SCHOOL DISTRICT
ORGANIZATION
JUNE 30, 2022

The Blochman Union School District was established around 1883, and is located within Santa Barbara County. There were no changes in the boundaries of the District during the current fiscal year. The District currently operates one elementary for grades kindergarten through eighth.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Shannon Clay	President	2022
Kelly Salas-Ernst	Clerk	2024
Tom Gibbons	Member	2022
Daniella Pearce	Member	2024
Jeania Reasner	Member	2024

ADMINISTRATION

Doug Brown
Superintendent/Principal

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	<u>Second Period Report</u>	<u>Annual Report</u>
Elementary		
Kindergarten through third	72.33	72.04
Fourth through sixth	57.00	56.90
Seventh and eighth	37.68	37.52
	<u>167.01</u>	<u>166.46</u>

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

There were no audit findings which resulted in necessary revisions to attendance.

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>Grade Level</u>	<u>Ed. Code 46207 Minutes Requirement</u>	<u>2021-22 Actual Minutes</u>	<u>Number of days Traditional Calendar</u>	<u>Status</u>
Kindergarten	36,000	53,880	180	In compliance
Grade 1	50,400	52,080	180	In compliance
Grade 2	50,400	52,080	180	In compliance
Grade 3	50,400	52,080	180	In compliance
Grade 4	54,000	54,780	180	In compliance
Grade 5	54,000	54,780	180	In compliance
Grade 6	54,000	57,480	180	In compliance
Grade 7	54,000	57,480	180	In compliance
Grade 8	54,000	57,480	180	In compliance

Districts must maintain their instructional minutes at the Education Code Section 46207 minutes requirement.

The District has received incentive funding for increasing instructional time as provided by the Incentive for Longer Instructional Day. This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206. The District met or exceeded its targeted funding.

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>General Fund</u>	<u>2023 (budget)</u> <u>(note 2)</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Revenues and other financial sources	\$ 2,771,485	\$ 3,733,333	\$ 2,980,323	\$ 2,950,618
Expenditures	2,883,967	2,590,180	2,497,821	2,347,119
Other uses and transfers				
Total outgo	2,883,967	2,590,180	2,497,821	2,347,119
Change in fund balance	(112,482)	1,143,153	482,502	603,499
Ending fund balance	\$ 4,198,595	\$ 4,311,077	\$ 3,167,924	\$ 2,685,422
Available reserves (note 1)	\$ 3,578,774	\$ 3,541,529	\$ 2,372,548	\$ 1,830,017
Reserve for economic uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated/unassigned fund balance	\$ 3,578,774	\$ 3,541,529	\$ 2,372,548	\$ 1,830,017
Available reserves as a percentage of total outgo	124.1%	136.7%	95.0%	78.0%
Total long-term liabilities	\$ 1,392,643	\$ 1,401,308	\$ 2,255,046	\$ 1,990,464
Average daily attendance at P-2	179	167	201	201

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

The General Fund balance has increased by \$1,625,655 over the past two fiscal years. The fiscal year 2022-23 budget projects a decrease of \$112,482. For a District this size, the State recommends available reserves of at least the greater of \$71,000 or 5%.

The District has incurred an operating surplus in each of the past three fiscal years. The District anticipates an operating deficit during the 2022-23 fiscal year. Total long-term liabilities has decreased by \$589,156 over the past two fiscal years.

Average daily attendance has decreased by 34 over the past two fiscal years. An increase in 12 ADA is anticipated during the fiscal year 2022-23.

NOTES:

- 1 Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.
- 2 Budget 2023 is included for analytical purposes only and has not been subjected to audit.

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
JUNE 30, 2022

Charter School	Charter School Number	Inclusion in Financial Statements
Family Partnership Home Study	0763	Not Included
Trivium Charter School	1319	Not Included
Trivium Charter School Adventure	1994	Not Included
Trivium Charter School Voyage	1995	Not Included

BLOCHMAN UNION SCHOOL DISTRICT**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH
AUDITED FINANCIAL STATEMENTS
JUNE 30, 2022**

	<u>General Fund</u>	<u>Deferred Maintenance Fund</u>
June 30, 2022, annual financial and budget report fund balances/net position	\$ 4,458,323	\$ 311,523
Overstatement of fair value adjustment to Cash in County Treasury	<u>(147,246)</u>	<u>(10,558)</u>
June 30, 2022, audited financial statements fund balances/net position	<u>\$ 4,311,077</u>	<u>\$ 300,965</u>

	<u>General Long-Term Liabilities</u>
June 30, 2022, annual financial and budget report long-term total liabilities	\$ -
Understatement of net pension liability	1,383,715
Understatement of lease liability	<u>17,593</u>
June 30, 2022, audited financial statements long-term total liabilities	<u>\$ 1,401,308</u>

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the annual financial and budget report to the audited financial statements.

Cafeteria Fund	Associated Student Body Fund	Capital Facilities Fund	Self-Insurance Fund
\$ 46,740	\$ 23,264	\$ 1	\$ 51,303
<u>\$ 46,740</u>	<u>\$ 23,264</u>	<u>\$ 1</u>	<u>\$ 51,303</u>



Moss, Levy & Hartzheim LLP

Certified Public Accountants

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

Board of Trustees
Blochman Union School District
Santa Maria, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Blochman Union School District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 8, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Moss, Levy & Hartzheim LLP

Santa Maria, California
November 8, 2022

INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Trustees
Blochman Union School District
Santa Maria, California

Report on State Compliance

Opinion

We have audited the Blochman Union School District's (the District) compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810 that could have a direct and material effect on each of Blochman Union School District's state programs identified below for the fiscal year ended June 30, 2022.

In our opinion, the Blochman Union School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule below for the fiscal year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2021-2022 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether the material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2021-2022 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions misrepresentations, or the override of internal controls. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2021-2022 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances, and to test and report on internal control over compliance in accordance with the *2021-2022 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Blochman Union School District's internal control. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>Compliance Requirements</u>	<u>Procedures Performed</u>
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:	
Attendance accounting:	
Attendance reporting	Yes
Teacher certification and misassignments	Yes
Kindergarten continuance	Yes
Independent study	Not applicable
Continuation education	Not applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not applicable
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not applicable
Middle or Early College High Schools	Not applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship, Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not applicable
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study- Course Based	Not applicable
Immunizations	Not applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
In Person Instruction Grant	Yes

<u>Compliance Requirements</u>	<u>Procedures Performed</u>
CHARTER SCHOOLS:	
Attendance	Not applicable
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instruction Minutes – Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance with the statutory requirements for programs noted above, which are required to be reported in accordance with the *2021-2022 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810 which is described in the accompanying Schedule of Findings and Questioned Costs as item 2022-001. Our opinion is not modified with respect to this matter.

Blochman Union School District's Response to Finding

Blochman Union School District's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Blochman Union School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Internal Control over Compliance

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

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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2021-2022 Guide for Annual Audits of California K-12 Local Educational Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Moss, Remy & Hargheim LLP

Santa Maria, California
November 8, 2022

The term "not applicable" is used above to mean either Blochman Union School District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

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FINDINGS AND RECOMMENDATIONS SECTION

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2022

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

_____ Yes X No

Significant deficiencies identified not considered
to be material weaknesses?

_____ Yes X None reported

Noncompliance material to financial statements noted?

_____ Yes X No

State Awards

Any audit findings disclosed that are required to be
reported in accordance with Standards and Procedures
for Audits of California K-12 Local Education Agencies?

 X Yes _____ No

Type of auditors' report issued on compliance
for state programs:

Unmodified

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2022

Section II – Financial Statements Findings

There were no financial statement findings and questioned costs.

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2022

Section III – State Award Findings and Questioned Costs

Finding 2022-001
TRANSPORTATION MAINTENANCE OF EFFORT
40000

Criteria:

In accordance with Education Code Section 42238.03(a)(6)(B), a District must expend the lesser of the amount expended for home to school transportation in the 2012-13 fiscal year or the amount of revenue received in 2012-13 fiscal year, as adjusted by Education Code Section 42238.03(a)(6)(A)(iii).

Condition:

District did not expend the lesser of the amount expended for home to school transportation in the 2012-13 fiscal year or the amount of revenue received in 2012-13 fiscal year, as adjusted by Education Code Section 42238.03(a)(6)(A)(iii).

Cause:

Did not operate home to school transportation in fiscal year 2021-22.

Effect:

District is not in compliance.

Repeat Finding:

No.

Questioned Costs:

\$0

Recommendation:

The District should expend the required amount on home to school transportation.

District Corrective Action Plan:

Due to the COVID-19 pandemic, the District was unable to safely provide home to school transportation in the 2021-22 fiscal year. This has been corrected in the 2022-23 fiscal year. The District is contracting with American Star Tours to provide home to school transportation. The amount of the contract is \$219,240.

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF PRIOR FISCAL YEAR AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2022

Section II – Financial Statements Findings

There were no prior fiscal year financial statement findings or questioned costs.

BLOCHMAN UNION SCHOOL DISTRICT
SCHEDULE OF PRIOR FISCAL YEAR AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2022

Section III – State Award Findings and Questioned Costs

There were no prior fiscal year State award findings or questioned costs.

Blochman Union School District
Financial Audit Report Findings and Corrective Plans
Fiscal Year 2021-2022

This worksheet may be used as a guide to develop comprehensive audit corrective plans.

Finding #	Title of Finding	Summary of Finding	Who?		What? How?		When?	
			Party responsible for implementation (title)	Corrective Action (procedure, process, amended reports, training, etc.)	Date of completion/ implementation timeline	Additional supporting documents attached ¹		
2022-001	Transportation Maintenance of Effort	District did not expend the lesser of the amount expended for home to school transportation in the 2012-13 fiscal year or the amount of revenue received in 2012-13 fiscal year.	Superintendent	Due to the COVID-19 pandemic, the district was unable to safely provide home to school transportation in the 2021-22 fiscal year. This has been corrected in the 2022-23 fiscal year. The district is contracting with American Star Tours to provide home to school transportation. The amount of the contract is \$219,240.	Implemented in the 2022-23 fiscal year.	Contract with American Star Tours.		

Prepared by _____ Nancy Shafer
Date of Board Approval _____ 13-Dec-22

Please submit this information following the January board meeting to:

1 Attach copies of revised procedures, amended reports, board meeting minutes, staff training agenda, or other documents that evidence implementation.

VII – J

\$2 increase to base

**BLOCHMAN UNION SCHOOL DISTRICT
CLASSIFIED HOURLY SALARY SCHEDULE
2022/2023**

	Increase					
	2%					
STEPS:						
	1	2	3	4	5	6
Information Technology Specialist	31.83	33.11	34.44	35.81	37.25	38.73
School Secretary	21.71	22.57	23.48	24.42	25.39	26.41
Accounting Assistant II	21.71	22.57	23.48	24.42	25.39	26.41
Maintenance/Grounds	21.71	22.57	23.48	24.42	25.39	26.41
Head Cook	21.71	22.57	23.48	24.42	25.39	26.41
Cafeteria Coordinator	21.71	22.57	23.48	24.42	25.39	26.41
Custodian	21.71	22.57	23.48	24.42	25.39	26.41
Van Driver	21.71	22.57	23.48	24.42	25.39	26.41
Instructional Assistant	20.33	21.15	21.99	22.87	23.79	24.74
Library Assistant	20.33	21.15	21.99	22.87	23.79	24.74
Accounting Assistant	20.33	21.15	21.99	22.87	23.79	24.74
Office Assistant	18.97	19.73	20.52	21.34	22.19	23.08
Campus Aide	18.97	19.73	20.52	21.34	22.19	23.08

BOARD APPROVED: APRIL 12, 2022

REVISED: OCTOBER 11, 2022 RETROACTIVE TO JULY 1, 2022

REVISED:

**BLOCHMAN UNION SCHOOL DISTRICT
CLASSIFIED HOURLY SALARY SCHEDULE
2023/2024**

	Increase					2%
STEPS:						
	1	2	3	4	5	6
Information Technology Specialist	31.83	33.11	34.44	35.81	37.25	38.73
School Secretary	22.14	23.03	23.95	24.90	25.90	26.94
Accounting Assistant II	22.14	23.03	23.95	24.90	25.90	26.94
Maintenance/Grounds	22.14	23.03	23.95	24.90	25.90	26.94
Head Cook	22.14	23.03	23.95	24.90	25.90	26.94
Cafeteria Coordinator	22.14	23.03	23.95	24.90	25.90	26.94
Custodian	22.14	23.03	23.95	24.90	25.90	26.94
Van Driver	22.14	23.03	23.95	24.90	25.90	26.94
Instructional Assistant	20.74	21.57	22.43	23.33	24.26	25.23
Library Assistant	20.74	21.57	22.43	23.33	24.26	25.23
Accounting Assistant	20.74	21.57	22.43	23.33	24.26	25.23
Office Assistant	19.35	20.12	20.93	21.76	22.64	23.54
Campus Aide	19.35	20.12	20.93	21.76	22.64	23.54

BOARD APPROVED: APRIL 12, 2022

REVISED: OCTOBER 11, 2022 RETROACTIVE TO JULY 1, 2022

REVISED:

VII — K

**BLOCHMAN UNION SCHOOL DISTRICT
SPECIAL EDUCATION DIRECTOR/SCHOOL PSYCHOLOGIST SALARY SCHEDULE
2023/2024**

Row	Column	Salary Rate
1	1	95,509.00
2	1	98,374.00
3	1	101,326.00
4	1	104,364.00
5	1	107,496.00
6	1	110,720.88
7	1	114,042.51
8	1	117,463.78
9	1	120,987.70
10	1	124,617.33
11	1	128,355.85
12	1	132,206.52
13	1	136,172.72
14	1	140,257.90
15	1	144,465.64

Board Approved:

VII — L

**BLOCHMAN UNION SCHOOL DISTRICT
SUPERINTENDENT/PRINCIPAL SALARY SCHEDULE
2023/2024**

Row	Column	Salary Rate
1	1	123,879.00
2	1	127,598.00
3	1	131,423.00
4	1	135,368.00
5	1	139,428.00
6	1	143,613.00
7	1	147,920.00
8	1	152,357.00
9	1	156,927.00
10	1	161,634.00
11	1	166,483.00
12	1	171,477.00
13	1	176,621.31
14	1	181,919.95
15	1	187,377.55

Board Approved:

VII – M

**BLOCHMAN UNION SCHOOL DISTRICT
2022/2023 FIRST INTERIM BUDGET ASSUMPTIONS**

Governing Board Meeting:

DECEMBER 13, 2022

Topic:

First Interim Budget for the 2022/2023 fiscal year and multi-year projections for 2023/2024 and 2024/2025.

Discussion:

The First Interim Budget for the Blochman Union School District's 2022/2023 and two subsequent fiscal years is based on the following assumptions:

REVENUE ASSUMPTIONS – Unrestricted General Fund

- **Local Control Funding Formula (LCFF)**
 - LCFF funding was budgeted based on FCMAT's LCFF calculator v23.2b. Enrollment was assumed to be 188 with an Average Daily Attendance (ADA) of 179.26. This ADA is considerably lower than our pre-pandemic levels of 201 and will potentially cause slight deficit spending. Also, as a conservative measure, charter school oversight fees are not included in the budget. Assuming that we will continue to receive these fees, then there would not be a budget deficit in the current or subsequent fiscal years.
 - The Education Protection Act (EPA) entitlement is estimated to be approximately \$574,082 in the current year, \$582,122 in 2023/2024, and \$590,824 in 2024/2025.
- **Property Tax Revenue**
 - Property taxes are budgeted based on the 2021/2022 P-3 Property Tax report, as revised on 8/11/2022, provided by School Business Advisory Services. The district pays in-lieu property taxes to each of its four charter schools based on the formula provided in the California Education Code.
- **Lottery**
 - Lottery revenues were budgeted based on the planning factors provided by School Services of California. Unrestricted lottery revenues were budgeted at \$170 per ADA.
- **Mandated Cost Revenue**
 - The district participates in the Mandated Block Grant program which is estimated and budgeted at \$34.94 per ADA for the current year, \$36.82 per ADA for 2023/2024, and \$38.30 per ADA for 2024/2025.
- **Transportation**
 - Transportation was funded at \$51,095. Contracted transportation costs are budgeted at \$230,000 per year.
- **Charter School Oversight Fees**
 - As a conservative measure, charter school oversight fees are budgeted when received at the end of each fiscal year.
- **Other Local Revenue**
 - Other local revenue consists of interest on funds held by the county treasurer, facility rentals, surplus sales, and donations not tied to specific locally restricted programs or activities. Most donations are not budgeted for until received.

REVENUE ASSUMPTIONS – Restricted General Fund

- **Federal Categorical Programs**
 - These programs include Special Education base and discretionary grants, and Title IV (Rural Education Achievement Program). Revenues for Special Education are based on the estimate provided by the Santa Barbara County SELPA office. Beginning with fiscal year 2020/2021, the district began receiving Title I funds. The 2022/2023 Title I allocation is estimated to be \$19,374. New federal categorical funding is provided by the Expanded Learning Opportunity Program in the amount of \$197,403.
- **Federal Coronavirus Relief Funds**
 - The district received one-time federal Coronavirus relief funds. While most of the funding was received in prior years, there is still some funding to be allocated. This is one-time funding that will be used in the current and subsequent fiscal years to purchase technology equipment, distance learning tools, pay for repurposed employees and additional employees needed for increased cleaning due to COVID-19, and to upgrade facilities to meet COVID-19 distancing standards.
- **Other State Revenues**
 - These revenues include Special Education revenues which are based on the estimates provided by the Santa Barbara County SELPA office. Also included are Lottery Instructional Materials which are budgeted at \$67 per ADA. New state categorical funding the Universal Pre-K Planning grant in the amount of \$28,628.
- **State Coronavirus Relief Funds**
 - The district received one-time state Coronavirus relief funds. While most of the funding was received in prior years, there is still some funding to be allocated. This is one-time funding that will be used in the current and subsequent fiscal years to purchase technology equipment, distance learning tools, pay for repurposed employees and additional employees needed for increased cleaning due to COVID-19, and to upgrade facilities to meet COVID-19 distancing standards.

EXPENDITURE ASSUMPTIONS

- **Staffing**
 - All staff received a negotiated salary increase of 2% for 2022/2023 and 2023/2024. Negotiations are not settled for the 2024/2025 fiscal year. We hired an additional Instructional Aide and increased maintenance hours.
 - Employee benefits include the district's contribution for health insurance, STRS, PERS, and other statutory contributions.
 - We began operating an after-school program, funded by the Expanded Learning Opportunity Program funds. Several Instructional Aides and the Information Technology Specialist are receiving additional compensation to staff this program.
 - At the end of 2020/2021 we hired a certificated math tutor to provide tutoring services to students during evenings and weekends. This tutor is paid for with Title I funds.
- **Curriculum**
 - The district does not plan to adopt any new curriculum at this time.
- **Books, Supplies, and Equipment**
 - Books, supplies, and equipment expenditures are increasing due to technology purchases and equipment purchased for the after-school program.
- **Other Services**
 - The district is currently contracting for the following services:
 - Fiscal services

- Music
 - Transportation
- **Facilities**
 - We plan to continue with necessary on-going maintenance to ensure our facilities are adequate and safe for students.

FUND BALANCE

- The beginning fund balances for the First Interim Budget agree with the ending fund balances in the 2021/2022 Audit Report. An audit adjustment related to the overstatement of fair value to cash in the county treasury reduced the fund balance in the amount of \$147,246 for the General Fund and \$10,558 for the Deferred Maintenance Fund.

CASH FLOWS

- Unrestricted cash flows are projected to be \$4,341,481 as of June 30, 2023.

CONCLUSION

It is important to note that the pandemic is not totally over and there are still uncertainties with the economy. The First Interim Budget and multi-year projections are based on what we know as of now.

General Fund

Ending Fund Balance Components

	Dollars per ADA	Total Amount
Beginning Fund Balance	\$23,419.16	\$4,192,030
+ Total Resources	\$13,290.55	\$2,379,008
- Total Uses	\$13,278.22	\$2,376,802
Ending Fund Balance	\$23,431.48	\$4,194,235
Fund Balance Difference	\$12.32	\$2,206

Nonspendable Assets
0.08%

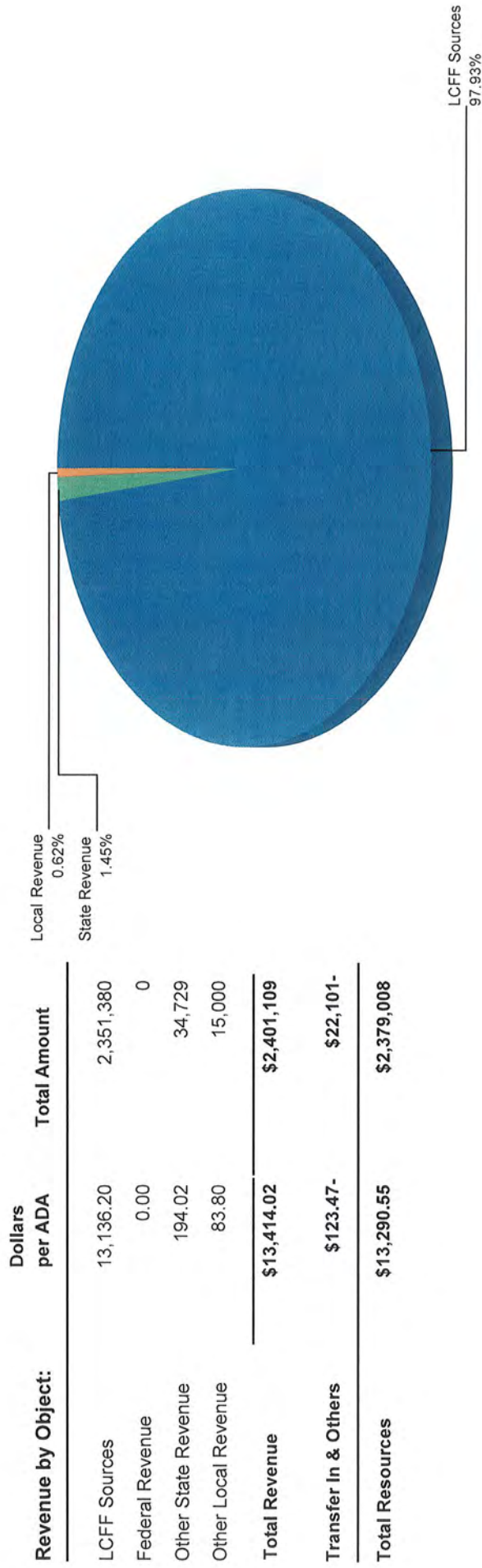


Ending Fund Balance Components	Amount
Nonspendable Assets	500
Restricted	0
Stabilization Arrangements	0
Other Committed	650,000
Other Assignments	0
Reserve for Economic Uncertainties	0
Other Assigned	0
Other Committed	99.92%

General Fund

Total Revenue Summary

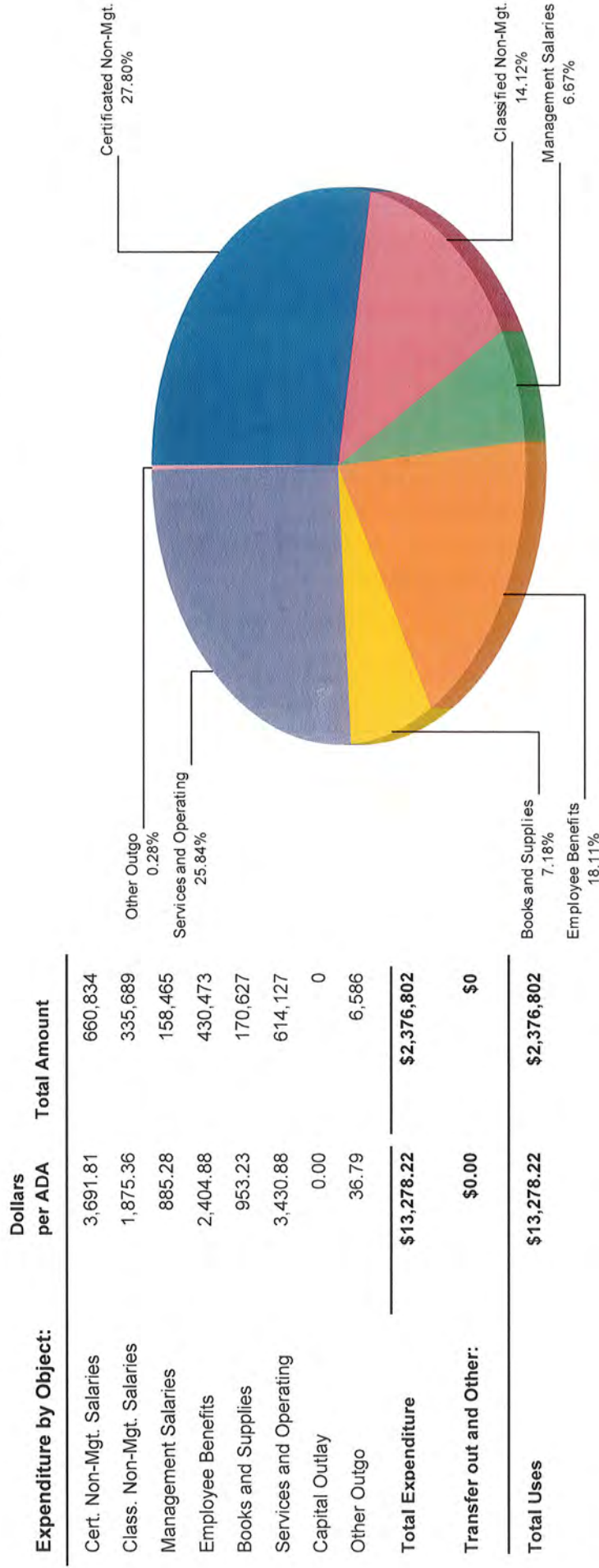
(as % of Total Revenue)



General Fund

Total Expenditure Summary

(as % of Total Expenditure)

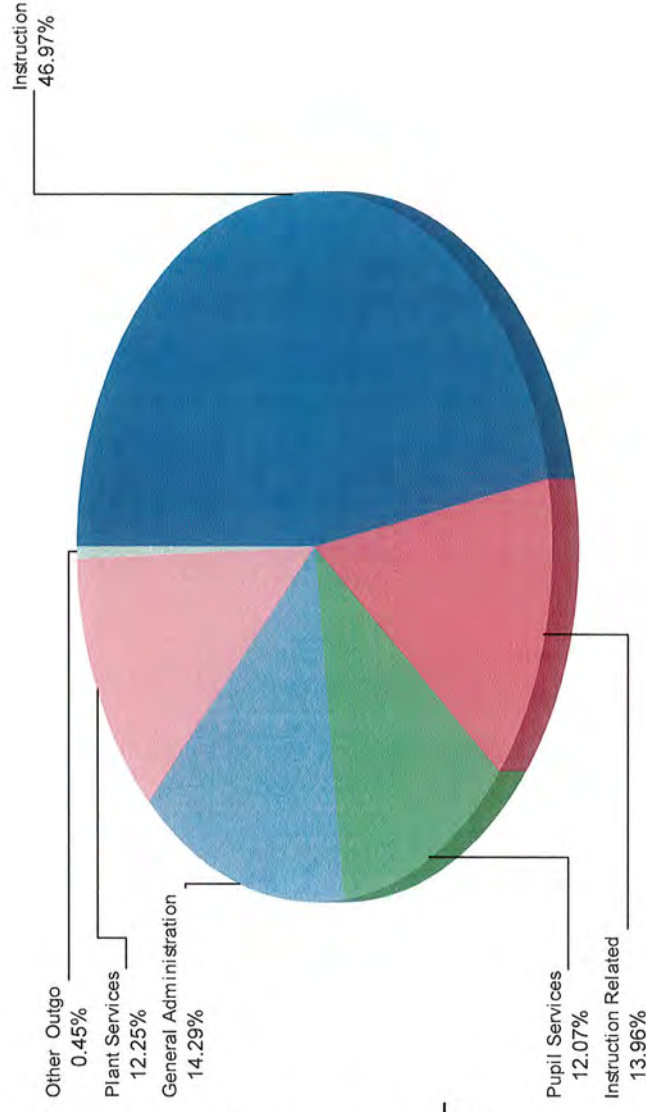


General Fund

Total Expenditure by Function Summary

(as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	6,237.22	1,116,462
Instruction Related Services	1,853.96	331,859
Pupil Services	1,603.02	286,941
Ancillary Services	0.00	0
Community Services	0.00	0
Enterprise	0.00	0
General Administration*	1,897.23	339,605
Plant Services	1,626.95	291,224
Other Outgo	59.84	10,711
Total	\$13,278.22	\$2,376,802



* General Administration Expenditure Breakdown:

Board and Supt. Administration	827.69	148,156
Other General Administration	1,069.55	191,449
Centralized Data Processing	0.00	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: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2022

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X

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: Nancy Shafer

Telephone: 805-937-1148 ext. 113

Title: Interim Business Manager

E-mail: blochman@blochmanusd.org

Criteria and Standards Review Summary

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

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?	X	
			n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X X X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a 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	

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒

POSITIVE CERTIFICATION

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

☐

QUALIFIED CERTIFICATION

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

☐

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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: Nancy Shafer Telephone: 805-937-1148 ext. 113
Title: Interim Business Manager E-mail: blochman@blochmanusd.org

Criteria and Standards Review Summary

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

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior years' (2021-22) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?	X	
			n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X X X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a 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	

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	2,113,599.00	2,113,599.00	(64,367.50)	2,351,380.00	237,781.00	11.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,352.08	35,352.08	(470.44)	34,728.77	(623.31)	-1.8%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	6,764.38	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,163,951.08	2,163,951.08	(58,073.56)	2,401,108.77		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	831,438.73	831,438.73	184,441.09	819,299.41	12,139.32	1.5%
2) Classified Salaries		2000-2999	299,434.85	299,434.85	93,316.13	335,689.02	(36,254.17)	-12.1%
3) Employee Benefits		3000-3999	423,838.52	423,838.52	104,053.52	430,473.44	(6,634.92)	-1.6%
4) Books and Supplies		4000-4999	154,581.80	154,581.80	52,857.89	170,627.49	(16,045.69)	-10.4%
5) Services and Other Operating Expenditures		5000-5999	550,130.67	550,130.67	156,559.13	614,126.67	(63,996.00)	-11.6%
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	10,710.77	10,710.77	0.00	10,710.77	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,125.00)	(4,125.00)	0.00	(4,125.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			2,266,010.34	2,266,010.34	591,227.76	2,376,801.80		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(102,059.26)	(102,059.26)	(649,301.32)	24,306.97		
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	(7,942.59)	(7,942.59)	0.00	(22,101.08)	(14,158.49)	178.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,942.59)	(7,942.59)	0.00	(22,101.08)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(110,001.85)	(110,001.85)	(649,301.32)	2,205.89		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,227,170.32	3,227,170.32		4,339,275.51	1,112,105.19	34.5%
b) Audit Adjustments		9793	0.00	0.00		(147,246.00)	(147,246.00)	New
c) As of July 1 - Audited (F1a + F1b)			3,227,170.32	3,227,170.32		4,192,029.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,227,170.32	3,227,170.32		4,192,029.51		
2) Ending Balance, June 30 (E + F1e)			3,117,168.47	3,117,168.47		4,194,235.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		

2022-23 First 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)
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	650,000.00	650,000.00		650,000.00		
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	2,466,668.47	2,466,668.47		3,543,735.40		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,389,789.00	1,389,789.00	456,826.00	1,529,857.00	140,068.00	10.1%
Education Protection Account State Aid - Current Year		8012	507,474.00	507,474.00	151,022.00	574,082.00	66,608.00	13.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	2,251.00	2,251.00	0.00	2,251.00	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	449,840.00	449,840.00	(1,060.86)	449,730.00	(110.00)	0.0%
Unsecured Roll Taxes		8042	14,968.00	14,968.00	16,049.72	14,883.00	(85.00)	-0.6%
Prior Years' Taxes		8043	795.00	795.00	1,560.53	1,079.00	284.00	35.7%
Supplemental Taxes		8044	280,387.00	280,387.00	65,931.11	347,688.00	67,301.00	24.0%
Education Revenue Augmentation Fund (ERAF)		8045	948,679.00	948,679.00	0.00	1,015,873.00	67,194.00	7.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	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			3,594,183.00	3,594,183.00	690,328.50	3,935,443.00	341,260.00	9.5%
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	(1,480,584.00)	(1,480,584.00)	(754,696.00)	(1,584,063.00)	(103,479.00)	7.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,113,599.00	2,113,599.00	(64,367.50)	2,351,380.00	237,781.00	11.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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						
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	6,240.28	6,240.28	0.00	6,240.28	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	29,111.80	29,111.80	(470.44)	28,488.49	(623.31)	-2.1%
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		

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						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			35,352.08	35,352.08	(470.44)	34,728.77	(623.31)	-1.8%
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		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7,722.49	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

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	15,000.00	15,000.00	(958.11)	15,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	6,764.38	15,000.00	0.00	0.0%
TOTAL, REVENUES			2,163,951.08	2,163,951.08	(58,073.56)	2,401,108.77	237,157.69	11.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	672,972.98	672,972.98	128,066.50	649,349.70	23,623.28	3.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	3,552.91	11,484.67	(11,484.67)	New
Certificated Supervisors' and Administrators' Salaries		1300	158,465.75	158,465.75	52,821.68	158,465.04	.71	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			831,438.73	831,438.73	184,441.09	819,299.41	12,139.32	1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	74,005.24	74,005.24	18,094.87	90,766.23	(16,760.99)	-22.6%
Classified Support Salaries		2200	149,538.08	149,538.08	50,629.61	156,933.29	(7,395.21)	-4.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	75,891.53	75,891.53	24,591.65	87,989.50	(12,097.97)	-15.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			299,434.85	299,434.85	93,316.13	335,689.02	(36,254.17)	-12.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	139,314.75	139,314.75	30,346.13	134,831.14	4,483.61	3.2%
PERS		3201-3202	101,854.69	101,854.69	28,355.14	108,302.50	(6,447.81)	-6.3%
OASDI/Medicare/Alternative		3301-3302	37,089.22	37,089.22	9,779.05	39,446.24	(2,357.02)	-6.4%
Health and Welfare Benefits		3401-3402	131,767.81	131,767.81	32,219.80	133,699.56	(1,931.75)	-1.5%
Unemployment Insurance		3501-3502	5,529.26	5,529.26	1,342.47	5,682.13	(152.87)	-2.8%
Workers' Compensation		3601-3602	8,282.79	8,282.79	2,010.93	8,511.87	(229.08)	-2.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			423,838.52	423,838.52	104,053.52	430,473.44	(6,634.92)	-1.6%
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	19,350.00	19,350.00	0.00	19,350.00	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	120,131.80	120,131.80	52,393.64	112,515.89	7,615.91	6.3%
Noncapitalized Equipment		4400	15,100.00	15,100.00	464.25	38,761.60	(23,661.60)	-156.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			154,581.80	154,581.80	52,857.89	170,627.49	(16,045.69)	-10.4%
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	7,350.00	7,350.00	3,680.95	7,350.00	0.00	0.0%
Dues and Memberships		5300	9,655.87	9,655.87	7,823.75	9,655.87	0.00	0.0%
Insurance		5400-5450	22,505.08	22,505.08	23,485.51	23,505.08	(1,000.00)	-4.4%
Operations and Housekeeping Services		5500	48,800.00	48,800.00	11,299.76	53,800.00	(5,000.00)	-10.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,685.51	32,685.51	11,617.76	32,685.51	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	397,305.21	397,305.21	87,691.59	449,801.21	(52,496.00)	-13.2%
Communications		5900	31,829.00	31,829.00	10,959.81	37,329.00	(5,500.00)	-17.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			550,130.67	550,130.67	156,559.13	614,126.67	(63,996.00)	-11.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	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)								
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	10,710.77	10,710.77	0.00	10,710.77	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%

2022-23 First 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)
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)			10,710.77	10,710.77	0.00	10,710.77	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,125.00)	(4,125.00)	0.00	(4,125.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,125.00)	(4,125.00)	0.00	(4,125.00)	0.00	0.0%
TOTAL, EXPENDITURES			2,266,010.34	2,266,010.34	591,227.76	2,376,801.80	(110,791.46)	-4.9%
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%

2022-23 First 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)
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	(7,942.59)	(7,942.59)	0.00	(22,101.08)	(14,158.49)	178.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,942.59)	(7,942.59)	0.00	(22,101.08)	(14,158.49)	178.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,942.59)	(7,942.59)	0.00	(22,101.08)	(14,158.49)	178.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	52,928.00	52,928.00	2.00	51,985.00	(943.00)	-1.8%
2) Federal Revenue		8100-8299	99,133.88	99,133.88	28,298.56	156,529.36	57,395.48	57.9%
3) Other State Revenue		8300-8599	340,783.86	340,783.86	86,415.17	424,980.30	84,196.44	24.7%
4) Other Local Revenue		8600-8799	114,688.00	114,688.00	32,616.30	109,230.00	(5,458.00)	-4.8%
5) TOTAL, REVENUES			607,533.74	607,533.74	147,332.03	742,724.66		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	187,751.96	187,751.96	64,624.43	235,453.92	(47,701.96)	-25.4%
2) Classified Salaries		2000-2999	141,015.73	141,015.73	31,129.11	143,625.15	(2,609.42)	-1.9%
3) Employee Benefits		3000-3999	206,321.24	206,321.24	29,301.37	225,604.16	(19,282.92)	-9.3%
4) Books and Supplies		4000-4999	50,268.40	50,268.40	31,990.00	78,594.35	(28,325.95)	-56.3%
5) Services and Other Operating Expenditures		5000-5999	24,694.00	24,694.00	8,670.12	52,308.81	(27,614.81)	-111.8%
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	3,779.87	3,779.87	0.00	12,852.00	(9,072.13)	-240.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,125.00	4,125.00	0.00	4,125.00	0.00	0.0%
9) TOTAL, EXPENDITURES			617,956.20	617,956.20	165,715.03	752,563.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,422.46)	(10,422.46)	(18,383.00)	(9,838.73)		
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	7,942.59	7,942.59	0.00	22,101.08	14,158.49	178.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,942.59	7,942.59	0.00	22,101.08		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,479.87)	(2,479.87)	(18,383.00)	12,262.35		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,255.24	4,255.24		119,047.91	114,792.67	2,697.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,255.24	4,255.24		119,047.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,255.24	4,255.24		119,047.91		
2) Ending Balance, June 30 (E + F1e)			1,775.37	1,775.37		131,310.26		
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	1,775.37	1,775.37		131,310.26		
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	52,928.00	52,928.00	2.00	51,985.00	(943.00)	-1.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			52,928.00	52,928.00	2.00	51,985.00	(943.00)	-1.8%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	36,232.00	36,232.00	(19,770.00)	35,493.00	(739.00)	-2.0%
Special Education Discretionary Grants		8182	0.00	0.00	(7,812.00)	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	19,374.00	19,374.00	0.00	19,374.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	43,527.88	43,527.88	0.00	41,405.00	(2,122.88)	-4.9%
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	0.00	0.00	55,880.56	60,257.36	60,257.36	New
TOTAL, FEDERAL REVENUE			99,133.88	99,133.88	28,298.56	156,529.36	57,395.48	57.9%
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	19,101.27	19,101.27	0.00	0.00	(19,101.27)	-100.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	11,609.00	11,609.00	(256.83)	11,152.82	(456.18)	-3.9%
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	310,073.59	310,073.59	86,672.00	413,827.48	103,753.89	33.5%
TOTAL, OTHER STATE REVENUE			340,783.86	340,783.86	86,415.17	424,980.30	84,196.44	24.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
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%

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	4,500.00	4,500.00	209.91	4,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	110,188.00	110,188.00	32,406.39	104,730.00	(5,458.00)	-5.0%
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			114,688.00	114,688.00	32,616.30	109,230.00	(5,458.00)	-4.8%
TOTAL, REVENUES			607,533.74	607,533.74	147,332.03	742,724.66	135,190.92	22.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	41,789.50	41,789.50	11,543.18	44,974.78	(3,185.28)	-7.6%
Certificated Pupil Support Salaries		1200	93,268.23	93,268.23	32,951.50	124,467.91	(31,199.68)	-33.5%
Certificated Supervisors' and Administrators' Salaries		1300	52,694.23	52,694.23	17,564.75	52,694.23	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	2,565.00	13,317.00	(13,317.00)	New
TOTAL, CERTIFICATED SALARIES			187,751.96	187,751.96	64,624.43	235,453.92	(47,701.96)	-25.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	89,354.23	89,354.23	31,129.11	90,163.65	(809.42)	-0.9%
Classified Support Salaries		2200	51,661.50	51,661.50	0.00	51,661.50	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	1,800.00	(1,800.00)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			141,015.73	141,015.73	31,129.11	143,625.15	(2,609.42)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	137,018.99	137,018.99	9,669.20	144,035.89	(7,016.90)	-5.1%
PERS		3201-3202	36,409.93	36,409.93	8,685.14	37,609.78	(1,199.85)	-3.3%
OASDI/Medicare/Alternative		3301-3302	13,568.88	13,568.88	3,314.46	14,575.94	(1,007.06)	-7.4%
Health and Welfare Benefits		3401-3402	15,300.00	15,300.00	6,440.09	24,674.65	(9,374.65)	-61.3%
Unemployment Insurance		3501-3502	1,610.67	1,610.67	477.33	1,884.67	(274.00)	-17.0%
Workers' Compensation		3601-3602	2,412.77	2,412.77	715.15	2,823.23	(410.46)	-17.0%
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			206,321.24	206,321.24	29,301.37	225,604.16	(19,282.92)	-9.3%
BOOKS AND SUPPLIES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	11,609.00	11,609.00	2,733.88	3,800.00	7,809.00	67.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	19,558.13	19,558.13	5,573.46	25,693.08	(6,134.95)	-31.4%
Noncapitalized Equipment		4400	19,101.27	19,101.27	23,682.66	49,101.27	(30,000.00)	-157.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			50,268.40	50,268.40	31,990.00	78,594.35	(28,325.95)	-56.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	600.00	600.00	444.12	25,649.81	(25,049.81)	-4,175.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	1,220.00	1,220.00	2,125.00	2,125.00	(905.00)	-74.2%
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	22,874.00	22,874.00	6,101.00	24,534.00	(1,660.00)	-7.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,694.00	24,694.00	8,670.12	52,308.81	(27,614.81)	-111.8%
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	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)								
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	11,852.00	(11,852.00)	New
Payments to County Offices		7142	3,779.87	3,779.87	0.00	1,000.00	2,779.87	73.5%
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)			3,779.87	3,779.87	0.00	12,852.00	(9,072.13)	-240.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,125.00	4,125.00	0.00	4,125.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,125.00	4,125.00	0.00	4,125.00	0.00	0.0%
TOTAL, EXPENDITURES			617,956.20	617,956.20	165,715.03	752,563.39	(134,607.19)	-21.8%
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		
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		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	7,942.59	7,942.59	0.00	22,101.08	14,158.49	178.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			7,942.59	7,942.59	0.00	22,101.08	14,158.49	178.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,942.59	7,942.59	0.00	22,101.08	(14,158.49)	-178.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,166,527.00	2,166,527.00	(64,365.50)	2,403,365.00	236,838.00	10.9%
2) Federal Revenue		8100-8299	99,133.88	99,133.88	28,298.56	156,529.36	57,395.48	57.9%
3) Other State Revenue		8300-8599	376,135.94	376,135.94	85,944.73	459,709.07	83,573.13	22.2%
4) Other Local Revenue		8600-8799	129,688.00	129,688.00	39,380.68	124,230.00	(5,458.00)	-4.2%
5) TOTAL, REVENUES			2,771,484.82	2,771,484.82	89,258.47	3,143,833.43		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,019,190.69	1,019,190.69	249,065.52	1,054,753.33	(35,562.64)	-3.5%
2) Classified Salaries		2000-2999	440,450.58	440,450.58	124,445.24	479,314.17	(38,863.59)	-8.8%
3) Employee Benefits		3000-3999	630,159.76	630,159.76	133,354.89	656,077.60	(25,917.84)	-4.1%
4) Books and Supplies		4000-4999	204,850.20	204,850.20	84,847.89	249,221.84	(44,371.64)	-21.7%
5) Services and Other Operating Expenditures		5000-5999	574,824.67	574,824.67	165,229.25	666,435.48	(91,610.81)	-15.9%
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	14,490.64	14,490.64	0.00	23,562.77	(9,072.13)	-62.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,883,966.54	2,883,966.54	756,942.79	3,129,365.19		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,481.72)	(112,481.72)	(667,684.32)	14,468.24		
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)			(112,481.72)	(112,481.72)	(667,684.32)	14,468.24		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,231,425.56	3,231,425.56		4,458,323.42	1,226,897.86	38.0%
b) Audit Adjustments		9793	0.00	0.00		(147,246.00)	(147,246.00)	New
c) As of July 1 - Audited (F1a + F1b)			3,231,425.56	3,231,425.56		4,311,077.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,231,425.56	3,231,425.56		4,311,077.42		
2) Ending Balance, June 30 (E + F1e)			3,118,943.84	3,118,943.84		4,325,545.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,775.37	1,775.37		131,310.26		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	650,000.00	650,000.00		650,000.00		
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	2,466,668.47	2,466,668.47		3,543,735.40		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,389,789.00	1,389,789.00	456,826.00	1,529,857.00	140,068.00	10.1%
Education Protection Account State Aid - Current Year		8012	507,474.00	507,474.00	151,022.00	574,082.00	66,608.00	13.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	2,251.00	2,251.00	0.00	2,251.00	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	449,840.00	449,840.00	(1,060.86)	449,730.00	(110.00)	0.0%
Unsecured Roll Taxes		8042	14,968.00	14,968.00	16,049.72	14,883.00	(85.00)	-0.6%
Prior Years' Taxes		8043	795.00	795.00	1,560.53	1,079.00	284.00	35.7%
Supplemental Taxes		8044	280,387.00	280,387.00	65,931.11	347,688.00	67,301.00	24.0%
Education Revenue Augmentation Fund (ERAF)		8045	948,679.00	948,679.00	0.00	1,015,873.00	67,194.00	7.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	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			3,594,183.00	3,594,183.00	690,328.50	3,935,443.00	341,260.00	9.5%
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	(1,480,584.00)	(1,480,584.00)	(754,696.00)	(1,584,063.00)	(103,479.00)	7.0%
Property Taxes Transfers		8097	52,928.00	52,928.00	2.00	51,985.00	(943.00)	-1.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,166,527.00	2,166,527.00	(64,365.50)	2,403,365.00	236,838.00	10.9%
FEDERAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	36,232.00	36,232.00	(19,770.00)	35,493.00	(739.00)	-2.0%
Special Education Discretionary Grants		8182	0.00	0.00	(7,812.00)	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	19,374.00	19,374.00	0.00	19,374.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	43,527.88	43,527.88	0.00	41,405.00	(2,122.88)	-4.9%
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	0.00	0.00	55,880.56	60,257.36	60,257.36	New
TOTAL, FEDERAL REVENUE			99,133.88	99,133.88	28,298.56	156,529.36	57,395.48	57.9%
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	19,101.27	19,101.27	0.00	0.00	(19,101.27)	-100.0%
Mandated Costs Reimbursements		8550	6,240.28	6,240.28	0.00	6,240.28	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	40,720.80	40,720.80	(727.27)	39,641.31	(1,079.49)	-2.7%
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%

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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)
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	310,073.59	310,073.59	86,672.00	413,827.48	103,753.89	33.5%
TOTAL, OTHER STATE REVENUE			376,135.94	376,135.94	85,944.73	459,709.07	83,573.13	22.2%
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	7,722.49	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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All Other Local Revenue		8699	19,500.00	19,500.00	(748.20)	19,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	110,188.00	110,188.00	32,406.39	104,730.00	(5,458.00)	-5.0%
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			129,688.00	129,688.00	39,380.68	124,230.00	(5,458.00)	-4.2%
TOTAL, REVENUES			2,771,484.82	2,771,484.82	89,258.47	3,143,833.43	372,348.61	13.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	714,762.48	714,762.48	139,609.68	694,324.48	20,438.00	2.9%
Certificated Pupil Support Salaries		1200	93,268.23	93,268.23	36,504.41	135,952.58	(42,684.35)	-45.8%
Certificated Supervisors' and Administrators' Salaries		1300	211,159.98	211,159.98	70,386.43	211,159.27	.71	0.0%
Other Certificated Salaries		1900	0.00	0.00	2,565.00	13,317.00	(13,317.00)	New
TOTAL, CERTIFICATED SALARIES			1,019,190.69	1,019,190.69	249,065.52	1,054,753.33	(35,562.64)	-3.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	163,359.47	163,359.47	49,223.98	180,929.88	(17,570.41)	-10.8%
Classified Support Salaries		2200	201,199.58	201,199.58	50,629.61	208,594.79	(7,395.21)	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	75,891.53	75,891.53	24,591.65	89,789.50	(13,897.97)	-18.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			440,450.58	440,450.58	124,445.24	479,314.17	(38,863.59)	-8.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	276,333.74	276,333.74	40,015.33	278,867.03	(2,533.29)	-0.9%
PERS		3201-3202	138,264.62	138,264.62	37,040.28	145,912.28	(7,647.66)	-5.5%
OASDI/Medicare/Alternative		3301-3302	50,658.10	50,658.10	13,093.51	54,022.18	(3,364.08)	-6.6%
Health and Welfare Benefits		3401-3402	147,067.81	147,067.81	38,659.89	158,374.21	(11,306.40)	-7.7%
Unemployment Insurance		3501-3502	7,139.93	7,139.93	1,819.80	7,566.80	(426.87)	-6.0%
Workers' Compensation		3601-3602	10,695.56	10,695.56	2,726.08	11,335.10	(639.54)	-6.0%
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			630,159.76	630,159.76	133,354.89	656,077.60	(25,917.84)	-4.1%
BOOKS AND SUPPLIES								

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Approved Textbooks and Core Curricula Materials		4100	30,959.00	30,959.00	2,733.88	23,150.00	7,809.00	25.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	139,689.93	139,689.93	57,967.10	138,208.97	1,480.96	1.1%
Noncapitalized Equipment		4400	34,201.27	34,201.27	24,146.91	87,862.87	(53,661.60)	-156.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			204,850.20	204,850.20	84,847.89	249,221.84	(44,371.64)	-21.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,950.00	7,950.00	4,125.07	32,999.81	(25,049.81)	-315.1%
Dues and Memberships		5300	9,655.87	9,655.87	7,823.75	9,655.87	0.00	0.0%
Insurance		5400-5450	23,725.08	23,725.08	25,610.51	25,630.08	(1,905.00)	-8.0%
Operations and Housekeeping Services		5500	48,800.00	48,800.00	11,299.76	53,800.00	(5,000.00)	-10.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,685.51	32,685.51	11,617.76	32,685.51	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	420,179.21	420,179.21	93,792.59	474,335.21	(54,156.00)	-12.9%
Communications		5900	31,829.00	31,829.00	10,959.81	37,329.00	(5,500.00)	-17.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			574,824.67	574,824.67	165,229.25	666,435.48	(91,610.81)	-15.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	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)								
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	11,852.00	(11,852.00)	New
Payments to County Offices		7142	14,490.64	14,490.64	0.00	11,710.77	2,779.87	19.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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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)			14,490.64	14,490.64	0.00	23,562.77	(9,072.13)	-62.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,883,966.54	2,883,966.54	756,942.79	3,129,365.19	(245,398.65)	-8.5%
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%

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Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		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		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	91,387.72
6266	Educator Effectiveness, FY 2021-22	28,637.08
6537	Special Ed: Learning Recovery Support	7,965.96
7311	Classified School Employee Professional Development Block Grant	470.62
9010	Other Restricted Local	2,848.88
Total, Restricted Balance		131,310.26

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	10,000.00	10,000.00	0.00	25,000.00	15,000.00	150.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.00	25,000.00		
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	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,000.00	8,000.00	0.00	8,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,000.00	0.00	17,000.00		
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	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)			2,000.00	2,000.00	0.00	17,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
a) As of July 1 - Unaudited		9791	23,660.22	23,660.22		23,264.59	(395.63)	-1.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,660.22	23,660.22		23,264.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,660.22	23,660.22		23,264.59		
2) Ending Balance, June 30 (E + F1e)			25,660.22	25,660.22		40,264.59		
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	25,660.22	25,660.22		40,264.59		
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		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,000.00	10,000.00	0.00	25,000.00	15,000.00	150.0%
TOTAL, REVENUES			10,000.00	10,000.00	0.00	25,000.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Materials and Supplies		4300	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,000.00	8,000.00	0.00	8,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		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		
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	40,264.59
Total, Restricted Balance		40,264.59

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	120,793.80	120,793.80	2,577.35	120,793.80	0.00	0.0%
3) Other State Revenue		8300-8599	24,000.00	24,000.00	0.00	40,000.00	16,000.00	66.7%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	276.48	1,500.00	0.00	0.0%
5) TOTAL, REVENUES			146,293.80	146,293.80	2,853.83	162,293.80		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	51,225.00	51,225.00	14,578.65	52,833.20	(1,608.20)	-3.1%
3) Employee Benefits		3000-3999	17,554.30	17,554.30	4,986.81	18,097.62	(543.32)	-3.1%
4) Books and Supplies		4000-4999	73,600.00	73,600.00	31,541.42	98,600.00	(25,000.00)	-34.0%
5) Services and Other Operating Expenditures		5000-5999	5,740.00	5,740.00	5,826.99	5,740.00	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			148,119.30	148,119.30	56,933.87	175,270.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,825.50)	(1,825.50)	(54,080.04)	(12,977.02)		
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)			(1,825.50)	(1,825.50)	(54,080.04)	(12,977.02)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,330.99	2,330.99		46,740.57	44,409.58	1,905.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,330.99	2,330.99		46,740.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,330.99	2,330.99		46,740.57		
2) Ending Balance, June 30 (E + F1e)			505.49	505.49		33,763.55		
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	505.49	505.49		33,763.55		
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	114,100.00	114,100.00	0.00	114,100.00	0.00	0.0%
Donated Food Commodities		8221	6,693.80	6,693.80	2,577.35	6,693.80	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			120,793.80	120,793.80	2,577.35	120,793.80	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	24,000.00	24,000.00	0.00	40,000.00	16,000.00	66.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,000.00	24,000.00	0.00	40,000.00	16,000.00	66.7%
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	1,000.00	1,000.00	205.00	1,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	71.48	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,500.00	276.48	1,500.00	0.00	0.0%
TOTAL, REVENUES			146,293.80	146,293.80	2,853.83	162,293.80		
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	51,225.00	51,225.00	14,578.65	52,833.20	(1,608.20)	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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			51,225.00	51,225.00	14,578.65	52,833.20	(1,608.20)	-3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	12,995.79	12,995.79	3,689.46	13,395.98	(400.19)	-3.1%
OASDI/Medicare/Alternative		3301-3302	3,918.72	3,918.72	1,115.26	4,041.77	(123.05)	-3.1%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	256.12	256.12	72.89	264.15	(8.03)	-3.1%
Workers' Compensation		3601-3602	383.67	383.67	109.20	395.72	(12.05)	-3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,554.30	17,554.30	4,986.81	18,097.62	(543.32)	-3.1%
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	6,500.00	6,500.00	2,949.04	26,500.00	(20,000.00)	-307.7%
Noncapitalized Equipment		4400	15,000.00	15,000.00	71.09	0.00	15,000.00	100.0%
Food		4700	52,100.00	52,100.00	28,521.29	72,100.00	(20,000.00)	-38.4%
TOTAL, BOOKS AND SUPPLIES			73,600.00	73,600.00	31,541.42	98,600.00	(25,000.00)	-34.0%
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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	5,740.00	5,740.00	5,826.99	5,740.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,740.00	5,740.00	5,826.99	5,740.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			148,119.30	148,119.30	56,933.87	175,270.82		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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)	33,763.55
Total, Restricted Balance		33,763.55

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	1,200.00	1,200.00	605.65	3,200.00	2,000.00	166.7%
5) TOTAL, REVENUES			1,200.00	1,200.00	605.65	3,200.00		
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	9,695.10	10,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	75,000.00	75,000.00	3,687.25	75,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			85,000.00	85,000.00	13,382.35	85,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(83,800.00)	(83,800.00)	(12,776.70)	(81,800.00)		
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)			(83,800.00)	(83,800.00)	(12,776.70)	(81,800.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	237,576.76	237,576.76		311,523.21	73,946.45	31.1%
b) Audit Adjustments		9793	0.00	0.00		(10,558.21)	(10,558.21)	New
c) As of July 1 - Audited (F1a + F1b)			237,576.76	237,576.76		300,965.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			237,576.76	237,576.76		300,965.00		
2) Ending Balance, June 30 (E + F1e)			153,776.76	153,776.76		219,165.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	153,776.76	153,776.76		219,165.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	605.65	2,000.00	2,000.00	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	1,200.00	1,200.00	0.00	1,200.00	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			1,200.00	1,200.00	605.65	3,200.00	2,000.00	166.7%
TOTAL, REVENUES			1,200.00	1,200.00	605.65	3,200.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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%

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, 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%
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	9,695.10	10,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	9,695.10	10,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	75,000.00	75,000.00	3,687.25	75,000.00	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			75,000.00	75,000.00	3,687.25	75,000.00	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%
TOTAL, EXPENDITURES			85,000.00	85,000.00	13,382.35	85,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions 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	274,152.50	274,152.50	60,114.03	274,152.50	0.00	0.0%
5) TOTAL, REVENUES			274,152.50	274,152.50	60,114.03	274,152.50		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	273,452.50	273,452.50	72,821.70	273,452.50	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			273,452.50	273,452.50	72,821.70	273,452.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			700.00	700.00	(12,707.67)	700.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			700.00	700.00	(12,707.67)	700.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	33,489.15	33,489.15		51,302.86	17,813.71	53.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			33,489.15	33,489.15		51,302.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			33,489.15	33,489.15		51,302.86		
2) Ending Net Position, June 30 (E + F1e)			34,189.15	34,189.15		52,002.86		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	34,189.15	34,189.15		52,002.86		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	700.00	700.00	61.63	700.00	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								
In-District Premiums/Contributions		8674	273,452.50	273,452.50	60,052.40	273,452.50	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								
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			274,152.50	274,152.50	60,114.03	274,152.50	0.00	0.0%
TOTAL, REVENUES			274,152.50	274,152.50	60,114.03	274,152.50		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	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 EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	273,452.50	273,452.50	72,821.70	273,452.50	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 - 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 EXPENSES			273,452.50	273,452.50	72,821.70	273,452.50	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			273,452.50	273,452.50	72,821.70	273,452.50		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
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%
(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%

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 FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	178.60	178.60	179.26	190.93	12.33	7.0%
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)	178.60	178.60	179.26	190.93	12.33	7.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	178.60	178.60	179.26	190.93	12.33	7.0%
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%

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,129,365.19
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	156,529.36
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	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				0.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	12,977.02
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,985,812.85
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)*				179.26
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,656.33
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.)			2,133,146.12	10,617.42
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)			2,133,146.12	10,617.42
B. Required effort (Line A.2 times 90%)			1,919,831.51	9,555.68

C. Current year expenditures (Line I.E and Line II.B)	2,985,812.85	16,656.33
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) 47,982.30
2. Contracted general administrative positions not paid through payroll 96,330.00
 - 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.

Interim Business
Manager; fiscal
oversight; .70 FTE

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) 2,142,162.80

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.74%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

- Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
- Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 190,229.03
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	5,345.00
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)	19,008.43
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)	620.08
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)	215,202.54
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	215,202.54

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,408,983.95
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	520,048.86
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	489,806.25
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	42,304.41
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)	157,272.69
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)	588.05
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)	263,015.75
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)	8,579.92
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)	8,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	103,170.82
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,001,770.70

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)	7.17%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)	7.17%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)

215,202.54

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year

0.00

2. Carry-forward adjustment amount deferred from prior year(s), if any

0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.72%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.72%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.05%) times Part III, Line B19); zero if positive

0.00

D. Preliminary carry-forward adjustment (Line C1 or C2)

0.00

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)

0.00

Approved
indirect
cost rate: 7.72%

Highest
rate used
in any
program: 4.05%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	101,890.28	4,125.00	4.05%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,351,380.00	.88%	2,372,098.00	1.32%	2,403,433.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	34,728.77	0.00%	34,728.77	0.00%	34,728.77
4. Other Local Revenues	8600-8799	15,000.00	0.00%	15,000.00	0.00%	15,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(22,101.08)	22.79%	(27,137.97)	558.38%	(178,671.21)
6. Total (Sum lines A1 thru A5c)		2,379,007.69	.66%	2,394,688.80	(5.02%)	2,274,490.56
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				819,299.41		860,755.96
b. Step & Column Adjustment				24,578.98		25,822.68
c. Cost-of-Living Adjustment				16,877.57		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	819,299.41	5.06%	860,755.96	3.00%	886,578.64
2. Classified Salaries						
a. Base Salaries				335,689.02		352,674.88
b. Step & Column Adjustment				10,070.67		10,580.25
c. Cost-of-Living Adjustment				6,915.19		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	335,689.02	5.06%	352,674.88	3.00%	363,255.13
3. Employee Benefits	3000-3999	430,473.44	4.80%	451,136.17	3.50%	466,925.94
4. Books and Supplies	4000-4999	170,627.49	0.00%	170,627.49	0.00%	170,627.49
5. Services and Other Operating Expenditures	5000-5999	614,126.67	.82%	619,150.00	.96%	625,120.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,710.77	0.00%	10,710.77	0.00%	10,710.77
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,125.00)	(200.00%)	4,125.00	0.00%	4,125.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,376,801.80	3.89%	2,469,180.27	2.36%	2,527,342.97
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		2,205.89		(74,491.47)		(252,852.41)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,192,029.51		4,194,235.40		4,119,743.93
2. Ending Fund Balance (Sum lines C and D1)		4,194,235.40		4,119,743.93		3,866,891.52
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	650,000.00		650,000.00		650,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	3,543,735.40		3,469,243.93		3,216,391.52
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,194,235.40		4,119,743.93		3,866,891.52
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,543,735.40		3,469,243.93		3,216,391.52
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,543,735.40		3,469,243.93		3,216,391.52
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Assumptions are provided in a separate attachment.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	51,985.00	0.00%	51,985.00	0.00%	51,985.00
2. Federal Revenues	8100-8299	156,529.36	0.00%	156,529.36	0.00%	156,529.36
3. Other State Revenues	8300-8599	424,980.30	(27.91%)	306,381.00	0.00%	306,381.00
4. Other Local Revenues	8600-8799	109,230.00	0.00%	109,230.00	0.00%	109,230.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	22,101.08	22.79%	27,137.97	558.38%	178,671.21
6. Total (Sum lines A1 thru A5c)		764,825.74	(14.85%)	651,263.33	23.27%	802,796.57
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				235,453.92		247,367.89
b. Step & Column Adjustment				7,063.62		7,421.04
c. Cost-of-Living Adjustment				4,850.35		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	235,453.92	5.06%	247,367.89	3.00%	254,788.93
2. Classified Salaries						
a. Base Salaries				143,625.15		150,892.58
b. Step & Column Adjustment				4,308.75		4,526.78
c. Cost-of-Living Adjustment				2,958.68		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	143,625.15	5.06%	150,892.58	3.00%	155,419.36
3. Employee Benefits	3000-3999	225,604.16	4.80%	236,433.16	3.50%	244,708.32
4. Books and Supplies	4000-4999	78,594.35	0.00%	78,594.15	0.00%	78,594.15
5. Services and Other Operating Expenditures	5000-5999	52,308.81	0.00%	52,308.81	0.00%	52,308.81
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,852.00	0.00%	12,852.00	0.00%	12,852.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,125.00	0.00%	4,125.00	0.00%	4,125.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		752,563.39	3.99%	782,573.59	2.58%	802,796.57
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		12,262.35		(131,310.26)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		119,047.91		131,310.26		0.00
2. Ending Fund Balance (Sum lines C and D1)		131,310.26		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	131,310.26		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		131,310.26		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,403,365.00	.86%	2,424,083.00	1.29%	2,455,418.00
2. Federal Revenues	8100-8299	156,529.36	0.00%	156,529.36	0.00%	156,529.36
3. Other State Revenues	8300-8599	459,709.07	(25.80%)	341,109.77	0.00%	341,109.77
4. Other Local Revenues	8600-8799	124,230.00	0.00%	124,230.00	0.00%	124,230.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,143,833.43	(3.11%)	3,045,952.13	1.03%	3,077,287.13
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,054,753.33		1,108,123.85
b. Step & Column Adjustment				31,642.60		33,243.72
c. Cost-of-Living Adjustment				21,727.92		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,054,753.33	5.06%	1,108,123.85	3.00%	1,141,367.57
2. Classified Salaries						
a. Base Salaries				479,314.17		503,567.46
b. Step & Column Adjustment				14,379.42		15,107.03
c. Cost-of-Living Adjustment				9,873.87		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	479,314.17	5.06%	503,567.46	3.00%	518,674.49
3. Employee Benefits	3000-3999	656,077.60	4.80%	687,569.33	3.50%	711,634.26
4. Books and Supplies	4000-4999	249,221.84	0.00%	249,221.64	0.00%	249,221.64
5. Services and Other Operating Expenditures	5000-5999	666,435.48	.75%	671,458.81	.89%	677,428.81
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	23,562.77	0.00%	23,562.77	0.00%	23,562.77
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	8,250.00	0.00%	8,250.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,129,365.19	3.91%	3,251,753.86	2.41%	3,330,139.54
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		14,468.24		(205,801.73)		(252,852.41)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,311,077.42		4,325,545.66		4,119,743.93
2. Ending Fund Balance (Sum lines C and D1)		4,325,545.66		4,119,743.93		3,866,891.52
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	131,310.26		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	650,000.00		650,000.00		650,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	3,543,735.40		3,469,243.93		3,216,391.52
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,325,545.66		4,119,743.93		3,866,891.52
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	3,543,735.40		3,469,243.93		3,216,391.52
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,543,735.40		3,469,243.93		3,216,391.52
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		113.24%		106.69%		96.58%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		179.26		179.26		179.26
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,129,365.19		3,251,753.86		3,330,139.54
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,129,365.19		3,251,753.86		3,330,139.54
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		156,468.26		162,587.69		166,506.98
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		156,468.26		162,587.69		166,506.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA					
Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	178.60	190.93		
	Charter School	0.00	0.00		
	Total ADA	178.60	190.93	6.9%	Not Met
1st Subsequent Year (2023-24)	District Regular	178.60	178.60		
	Charter School				
	Total ADA	178.60	178.60	0.0%	Met
2nd Subsequent Year (2024-25)	District Regular	178.60	178.60		
	Charter School				
	Total ADA	178.60	178.60	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The 2022-23 First Interim ADA the funded ADA which is based on the average of the prior three years.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	190.00	188.00		
Charter School				
Total Enrollment	190.00	188.00	(1.1%)	Met
1st Subsequent Year (2023-24)				
District Regular	190.00	188.00		
Charter School				
Total Enrollment	190.00	188.00	(1.1%)	Met
2nd Subsequent Year (2024-25)				
District Regular	190.00	188.00		
Charter School				
Total Enrollment	190.00	188.00	(1.1%)	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 budget adoption 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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)			
District Regular	202	208	
Charter School			
Total ADA/Enrollment	202	208	97.1%
Second Prior Year (2020-21)			
District Regular	168	174	
Charter School			
Total ADA/Enrollment	168	174	96.6%
First Prior Year (2021-22)			
District Regular	167	174	
Charter School			
Total ADA/Enrollment	167	174	96.0%
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2022-23)				
District Regular	179	188		
Charter School	0			
Total ADA/Enrollment	179	188	95.2%	Met
1st Subsequent Year (2023-24)				
District Regular	179	188		
Charter School				
Total ADA/Enrollment	179	188	95.2%	Met
2nd Subsequent Year (2024-25)				
District Regular	179	188		
Charter School				
Total ADA/Enrollment	179	188	95.2%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	3,594,183.00	3,935,443.00	9.5%	Not Met
1st Subsequent Year (2023-24)	3,683,655.00	3,964,289.00	7.6%	Not Met
2nd Subsequent Year (2024-25)	3,761,814.00	4,000,685.00	6.3%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF revenue was calculated using FCMAT's LCFF calculator version 23.2b. The differences are due to changes to the LCFF funding formula based on the enacted state budget that was approved in July which was after the adopted budget was prepared.

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)	1,420,695.91	1,976,674.31	71.9%
Second Prior Year (2020-21)	1,476,994.45	1,808,795.14	81.7%
First Prior Year (2021-22)	1,442,925.28	1,784,373.76	80.9%
	Historical Average Ratio:		78.1%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	73.1% to 83.1%	73.1% to 83.1%	73.1% to 83.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)		
Current Year (2022-23)	1,585,461.87	2,376,801.80	66.7%	Not Met
1st Subsequent Year (2023-24)	1,664,567.01	2,469,180.27	67.4%	Not Met
2nd Subsequent Year (2024-25)	1,716,759.71	2,527,342.97	67.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

The use of one-time COVID relief funds caused these ratios to decline.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2022-23)	99,133.88	156,529.36	57.9%	Yes
1st Subsequent Year (2023-24)	99,133.88	156,529.36	57.9%	Yes
2nd Subsequent Year (2024-25)	99,133.88	156,529.36	57.9%	Yes

Explanation:
(required if Yes)

The First Interim budget includes categorical revenue that was not included in the Adopted budget.

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

Current Year (2022-23)	376,135.94	459,709.07	22.2%	Yes
1st Subsequent Year (2023-24)	341,733.20	341,109.77	-.2%	No
2nd Subsequent Year (2024-25)	341,733.20	341,109.77	-.2%	No

Explanation:
(required if Yes)

The First Interim budget includes categorical revenue that was not included in the Adopted budget.

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

Current Year (2022-23)	129,688.00	124,230.00	-4.2%	No
1st Subsequent Year (2023-24)	129,688.00	124,230.00	-4.2%	No
2nd Subsequent Year (2024-25)	129,688.00	124,230.00	-4.2%	No

Explanation:
(required if Yes)

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

Current Year (2022-23)	204,850.20	249,221.84	21.7%	Yes
1st Subsequent Year (2023-24)	206,850.00	249,221.64	20.5%	Yes
2nd Subsequent Year (2024-25)	209,350.00	249,221.64	19.0%	Yes

Explanation:
(required if Yes)

The First Interim budget includes categorical expenditures that were not included in the Adopted budget.

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

Current Year (2022-23)	574,824.67	666,435.48	15.9%	Yes
1st Subsequent Year (2023-24)	582,150.00	671,458.81	15.3%	Yes
2nd Subsequent Year (2024-25)	584,000.00	677,428.81	16.0%	Yes

Explanation:
(required if Yes)

The First Interim budget includes categorical expenditures that were not included in the Adopted budget.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	604,957.82	740,468.43	22.4%	Not Met
1st Subsequent Year (2023-24)	570,555.08	621,869.13	9.0%	Not Met
2nd Subsequent Year (2024-25)	570,555.08	621,869.13	9.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	779,674.87	915,657.32	17.4%	Not Met
1st Subsequent Year (2023-24)	789,000.00	920,680.45	16.7%	Not Met
2nd Subsequent Year (2024-25)	793,350.00	926,650.45	16.8%	Not Met

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

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

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

Explanation:

Federal Revenue

(linked from 6A

if NOT met)

The First Interim budget includes categorical revenue that was not included in the Adopted budget.

Explanation:

Other State Revenue

(linked from 6A

if NOT met)

The First Interim budget includes categorical revenue that was not included in the Adopted budget.

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

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

Explanation:

Books and Supplies

(linked from 6A

if NOT met)

The First Interim budget includes categorical expenditures that were not included in the Adopted budget.

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

The First Interim budget includes categorical expenditures that were not included in the Adopted budget.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	83,251.76	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00	

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

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

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

8. **CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	113.2%	106.7%	96.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	37.7%	35.6%	32.2%

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	Expenditures		
	and Other Financing Uses			
	(Form 011, Section E)	(Form 011, Objects 1000-7999)		
(Form MYPI, Line C)	(Form MYPI, Line B11)			
Current Year (2022-23)	2,205.89	2,376,801.80	N/A	Met
1st Subsequent Year (2023-24)	(74,491.47)	2,469,180.27	3.0%	Met
2nd Subsequent Year (2024-25)	(252,852.41)	2,527,342.97	10.0%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	4,325,545.66	Met
1st Subsequent Year (2023-24)	4,119,743.93	Met
2nd Subsequent Year (2024-25)	3,866,891.52	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2022-23)	4,341,481.00	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.)	179.26	179.26	179.26
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

Yes

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	3,129,365.19	3,251,753.86	3,330,139.54
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)	3,129,365.19	3,251,753.86	3,330,139.54
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	156,468.26	162,587.69	166,506.98

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

75,000.00	75,000.00	75,000.00
156,468.26	162,587.69	166,506.98

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,543,735.40	3,469,243.93	3,216,391.52
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	3,543,735.40	3,469,243.93	3,216,391.52
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	113.24%	106.69%	96.58%
District's Reserve Standard (Section 10B, Line 7):	156,468.26	162,587.69	166,506.98
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

The General Fund (01) made a temporary \$10,000 loan to the Cafeteria Fund (13).

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(7,942.59)	(22,101.08)	178.3%	14,158.49	Met
1st Subsequent Year (2023-24)	(71,184.04)	(27,137.97)	-61.9%	(44,046.07)	Not Met
2nd Subsequent Year (2024-25)	(92,420.36)	(178,671.21)	93.3%	86,250.85	Not Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption 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)

These are contributions to the Special Education program. We will always have contributions to Special Education unless we receive more funding.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	01-8011	01-5630	13,340
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				13,340

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Capital Leases	6,670	6,670	6,670	
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	6,670	6,670	6,670	0

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

No	No	No
----	----	----

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(Required if Yes
to increase in total
annual payments)

--

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

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

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

No

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

Explanation:

(Required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2 OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)		First Interim
0.00		0.00

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

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

3 OPEB Contributions

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

Budget Adoption (Form 01CS, Item S7A)		First Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

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

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

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

- d. Number of retirees receiving OPEB benefits

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

4. Comments:



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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

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

3 Self-Insurance Contributions

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

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

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

4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	10.0	10.6	10.6	10.6

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

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Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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	11.0	13.6	13.6	13.6

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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	1.5	1.5	1.5	1.5

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

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

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

2. Total cost of other benefits

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? 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)	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>
A2.	Is the system of personnel position control independent from the payroll system?	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">Yes</div>
A3.	Is enrollment decreasing in both the prior and current fiscal years?	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>
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?	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>
A7.	Is the district's financial system independent of the county office system?	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>
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.)	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	<div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div>

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

Comments:
(optional)

[illegible]

FIRST INTERIM BUDGET
Fiscal Year 2022-2023
Budget Attachment
Balances in Excess of Minimum Reserve Requirements

District: Blochman Union School District

CDS #: 4269112

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	2022-23 First Interim Budget
01	General Fund/County School Service Fund	\$ 3,543,735
17	Special Reserve Fund for Other Than Capital Outlay Projects	
	Total Assigned and Unassigned Ending Fund Balances	\$ 3,543,735
	District Standard Reserve Level	5%
	Less District Minimum Reserve for Economic Uncertainties	156,468
	Remaining Balance That Needs to be Substantiated	\$ 3,387,267

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2022-23 First Interim Budget	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$ 3,387,267	Reserve for economic uncertainty
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
	Total of Substantiated Needs	\$ 3,387,267	

Remaining Unsubstantiated Balance \$ -

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.



FIRST INTERIM BUDGET
Fiscal Year 2023-24
Budget Attachment: Multi-Year Projections
Balances in Excess of Minimum Reserve Requirements

District: Blochman Union School District

CDS #: 4269112

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	Form MYP 2023-24
01	General Fund/County School Service Fund	\$ 3,469,244
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -
	Total Assigned and Unassigned Ending Fund Balances	\$ 3,469,244
	District Standard Reserve Level	5%
	Less District Minimum Reserve for Economic Uncertainties	162,588
	Remaining Balance That Needs to be Substantiated	\$ 3,306,656

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	Form MYP 2023-24	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$ 3,306,656	Reserve for economic uncertainty
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
	Total of Substantiated Needs	\$ 3,306,656	

Remaining Unsubstantiated Balance \$ -

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.



FIRST INTERIM BUDGET
Fiscal Year 2024-25
Budget Attachment: Multi-Year Projections
Balances in Excess of Minimum Reserve Requirements

District: Blochman Union School District

CDS #: 4269112

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	Form MYP 2024-25
01	General Fund/County School Service Fund	\$ 3,216,392
17	Special Reserve Fund for Other Than Capital Outlay Projects	
Total Assigned and Unassigned Ending Fund Balances		\$ 3,216,392
District Standard Reserve Level		5%
Less District Minimum Reserve for Economic Uncertainties		166,507
Remaining Balance That Needs to be Substantiated		\$ 3,049,885

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	Form MYP 2024-25	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$ 3,049,885	Reserve for economic uncertainty
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
01	General Fund/County School Service Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
Total of Substantiated Needs		\$ 3,049,885	

Remaining Unsubstantiated Balance \$ -

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.



BLOCHMAN UNION SCHOOL DISTRICT
2022/2023 EDUCATION PROTECTION ACCOUNT SPENDING PLAN

2022/2023 Education Protection Account Program by Resource Report
Budgeted Detail Expenditures through **June 30, 2023**

For Fund 01, Resource 1400 Education Protection Account		
Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
LCFF Sources	8010-8099	\$574,082
Carryover from 2021/2022	8010-8099	\$122,001
EXPENDITURES AND OTHER FINANCING USES		
Instruction	1000-1999	\$574,082
Student Transportation	5000-5999	\$122,001
BALANCE (AVAILABLE MINUS EXPENDITURES)		\$ 0