

OATH OF OFFICE

STATE OF CALIFORNIA

County of Sutter

I, Emily Daddow, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion, and that I will well and faithfully discharge the duties upon which I am about to enter.

Signature

Subscribed and sworn to before me, this 12th day of December, 2022

School District: Marcum-Illinois Union School District

Election Date: November 8, 2022

Signature of person administering oath

Title of person administering oath

OATH OF OFFICE

STATE OF CALIFORNIA

County of Sutter

I, Keith Turner, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion, and that I will well and faithfully discharge the duties upon which I am about to enter.

Signature

Subscribed and sworn to before me, this 12th day of December, 2022

School District: Marcum-Illinois Union School District

Election Date: November 8, 2022

Signature of person administering oath

Title of person administering oath

**MARCUM-ILLINOIS UNION SCHOOL DISTRICT
REGULAR BOARD MEETING**

AGENDA

Monday, December 12, 2022
7:00 pm Open Session
Library

2452 El Centro Blvd.
East Nicolaus, CA 95659

Meeting facilities are accessible to persons with disabilities. Anyone who is planning to attend the board meeting and is visually or hearing impaired or has any disability that needs special assistance should call the Superintendent/Principal at the District Office at least 48 hours in advance of the meeting to make arrangements.

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

**2. OATH OF OFFICE, EMILY DADDOW & KEITH TURNER
NEW BOARD MEMBER HOUSE SELECTION**

3. ROLL CALL

Jeff Moore, President
Jill Bramhill, Clerk
Emily Daddow
Keith Turner
Josh Wanner

Present

Absent

4. APPROVAL OF THE AGENDA

Occasionally an item requiring attention will arrive in the office after the agenda is posted. Items may be added to the agenda with 2/3-majority approval of the board. Items to be added will be made available to the public at the meeting.

Motion _____ Second _____ Vote _____

5. Wildcat Contributor, Alan Menigoz

Award will be presented to recipient at prior reception.

6. SOUTH SUTTER CHARTER SCHOOL

Cynthia Rachel will present the monthly report for South Sutter Charter School. Patrick Ratcliff also provided an updated year to date actuals financial report for South Sutter Charter School for the Board's review.

7. STUDENT COUNCIL PRESIDENT'S REPORT

8. SUPERINTENDENT'S REPORT

9. CONSENT AGENDA

Any item on the Consent Agenda may be considered separately at the request of a board member.

9.1 Approval of Minutes: November 14, 2022

9.2 Approval of Monthly Warrants: 7690, 7710, 7727, 7755, 7801

9.3 Williams Act Report: 0 Complaints

9.4 Enrollment Report:

Marcum-Illinois Elementary School Enrollment

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
10	20	16	19	20	19	22	23	20	21	190

Marcum-Illinois Preschool Enrollment

Full Time 17

Part Time 5

**As of 12-6-22*

Motion _____ Second _____ Vote _____

10. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

Motion _____ Second _____ Vote _____

11. INFORMATION ITEMS

11.1 BP 5141.21 Administering Medications and Monitoring Health Conditions

First read of recommended updated policy.

11.2 Fund 25 Capital Facilities Fund (Developer Fees) Report

The District will report transactions from Fund 25 to the Board and for public record.

12. ACTION ITEMS

12.1 Annual MIUSD Board Reorganization

The Marcum-Illinois Board of Trustees will elect a President, Clerk, and set meeting dates and times for the 2023 calendar year. Ed Code 35143 and Ed Code 35023

Motion _____ Second _____ Vote _____

12.2 2021-2022 Audit

In accordance with Assembly Bill 3627, Chapter 1002, as it pertains to Education Code section 41020, the Governing Board must review and accept the prior year’s Financial Report/Audit at a public meeting.

Motion _____ Second _____ Vote _____

12.3 First Interim Report BR 2022-2023-5

The FEMAC state accounting system requires the Superintendent to advise the Board, the Public and other interested agencies of the district’s financial condition at periodic intervals during the fiscal year. This report includes revisions to the original budget and shows a Positive Certification by Sutter County Superintendent of Schools.

Motion _____ Second _____ Vote _____

12.4 School Board Authorization

The Marcum-Illinois School Board of Trustees is asked to approve the authorization of Maggie Irby and Courtney Brazil to sign warrant orders, cash transfers, and payroll authorization.

Motion _____ Second _____ Vote _____

12.5 Authorized Signers for CSPP for CSPP BR 2022-2023-6

The Marcum-Illinois School Board of Trustees is asked to approve the authorization of Maggie Irby and Courtney Brazil to sign documents necessary for continued participation/funding related to the CSPP (California State Preschool Program).

Motion _____ Second _____ Vote _____

12.6 Reinstatement of Special Reserve Fund 40 for Capital Outlay Projects BR 2022-2023-7

It is recommended that the Marcum-Illinois School Board reinstate the Special Reserve Fund 40 to allow for proper accounting of any future Board Approved Capital Outlay Projects.

Motion _____ Second _____ Vote _____

13. COMMENTS FROM THE PUBLIC

“No action or discussion shall be undertaken on any item not appearing on the posted agenda except the Members of the Board or the Marcum-Illinois Union Elementary School District Staff may briefly respond to statements made or questions posed. As the Board discusses agenda items, audience participation is permitted. The president will recognize those members of the audience who wish to speak. If necessary, each person

wishing to speak will be asked to identify himself prior to speaking. Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The president shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. Generally, the president will ask board members for their remarks prior to recognizing requests to speak from the audience. At the president's discretion, agenda items may be considered in other than numerical order." Board Policy (Bylaws) 9323

14. NEXT BOARD MEETING

- TBD

15. CLOSED SESSION

- *Government Code 54957* – Public Employee Discipline/Dismissal/Release/Complaint

16. REPORT OUT FROM CLOSED SESSION

Motion _____ Second _____ Vote _____

17. ADJOURNMENT

South Sutter Charter School and
 Marcum-Illinois Union Elementary School District
Monthly Report to Authorizer
December 2022



Month End Enrollment Information: November 30, 2022

Total Active Enrollment	2300
Prospective Students	45

Enrollment by County	
Butte	172
Colusa	15
Placer	607
Sacramento	1168
Sutter	85
Yolo	119
Yuba	134

**The total enrollment number, enrollment by grade, and enrollment by the county do not include the prospective student count.*

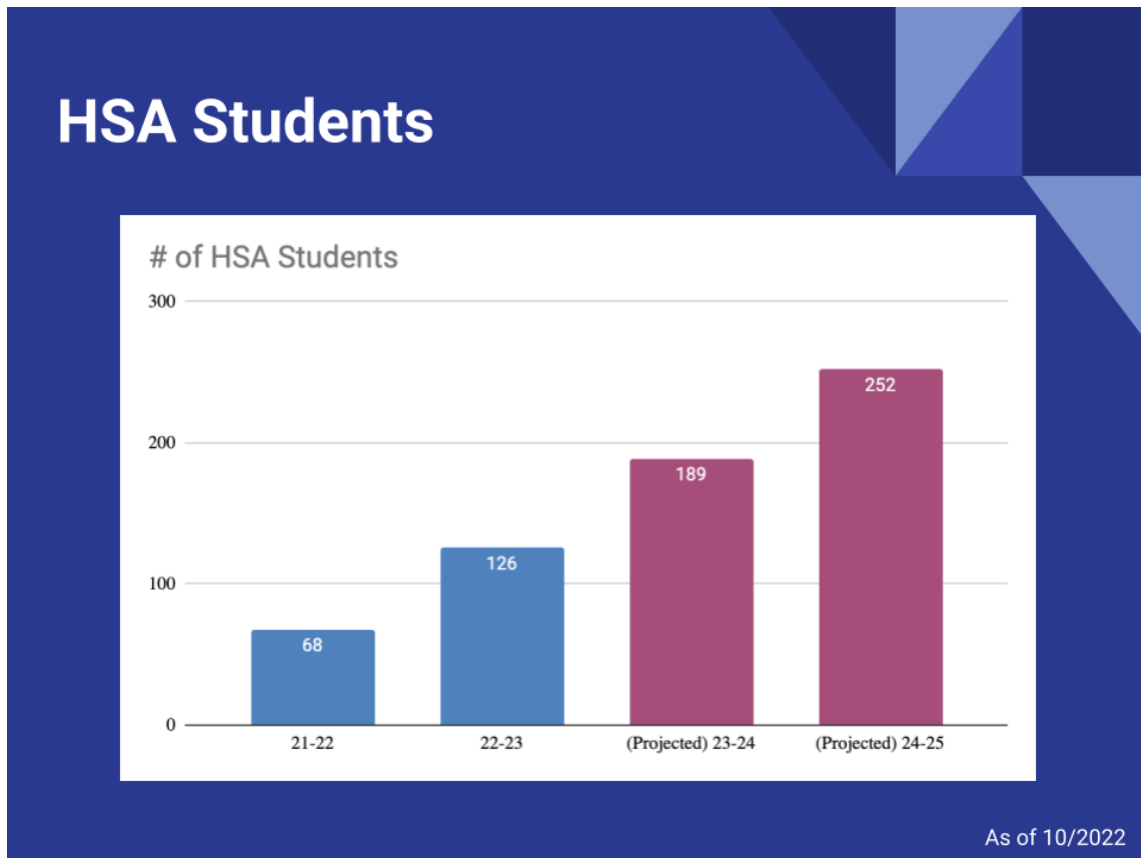
Enrollment by Grade Level	
TK/K	218
1st	187
2nd	186
3rd	197
4th	188
5th	192
6th	165
7th	185
8th	173
9th	154
10th	164
11th	159
12th	132

Enrollment Trends/Comments

Students planning to enroll for the second semester will be assigned to their ES beginning January 3rd. Enrollment for this school year will close on February 17th. Open Enrollment timeline and the Lottery process will be published in January.

Educational Program Updates

Our High School Academies continue to be very popular and well-received with plans to add an 11th grade cohort in 23-24 and a 12th grade cohort in 24-25. Across our three schools, we anticipate significant growth as students are thriving within this unique “small learning community” environment. We look forward to hiring a High School Academy Principal in the coming months to support our HSA students, teachers, and families.



Assessment & Accountability

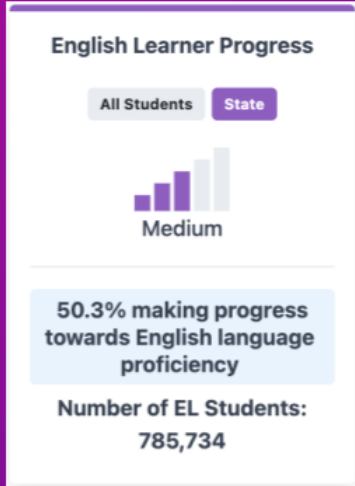
South Sutter students will take their mid-year i-Ready Diagnostics during the month of December. We look forward to comparing our mid-year outcomes against fall performance. We will give an update in January's report.

The private preview for the 2022 Dashboard is being released in two phases prior to the official public release. According to the preview data, South Sutter did not exceed the state on the English Learner Progress Indicator. However, they did exceed the state

for Graduation Rate. Furthermore, both significant student groups exceeded the state graduation rates for their respective group.

South Sutter English Learner Progress Indicator (ELPI)

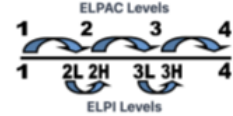
State of California



South Sutter



Assessments: ELs take the ELPAC exam to measure progress towards English language proficiency. The ELPAC has 4 levels.



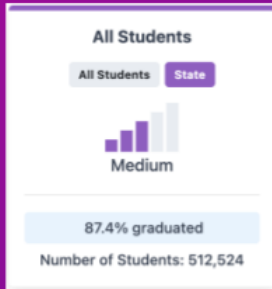
Accountability: The 4 ELPAC levels were divided into 6 ELPI levels to determine whether ELs made progress toward English language proficiency.

South Sutter performance:

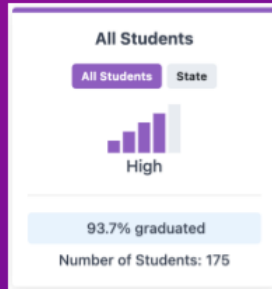
- ▷ 38.6% progressed at least one ELPI level
- ▷ 1.8% maintained ELPI level 4
- ▷ 25.4% Maintained all other ELPI levels
- ▷ 34.2% decreased at least one ELPI level

South Sutter Graduation Rate

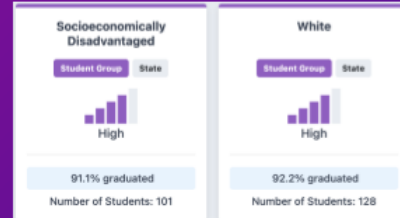
State of California



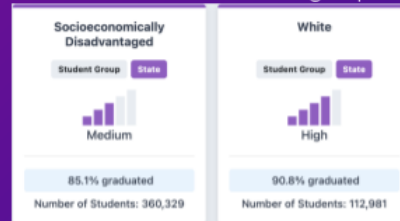
South Sutter



South Sutter Significant Student Groups



State of California - same groups



South Sutter outperformed the state schoolwide and for both significant student groups.

Recent & Upcoming Events

Field Trips

The semester 2 Field Trip opportunities are available on the school website! Information has been emailed to families.

Parent Webinars & Office Hours

Our school calendar showcases regular webinars and office hours hosted by our staff for parents in the areas of mental health, high school guidance, curriculum, and reading. Webinars are recorded.

South Sutter Charter Statement of Revenue and Expenses

	7/1/2022 - 7/31/2022	8/1/2022 - 8/31/2022	9/1/2022 - 9/30/2022	10/1/2022 - 10/31/2022	Total	
Revenue						
8011	LCFF Revenue	0.00	0.00	1,574,622.00	2,834,322.00	4,408,944.00
8012	EPA Revenue	0.00	0.00	0.00	3,474,342.00	3,474,342.00
8290	Federal Title Revenue	289,474.00	0.00	0.00	0.00	289,474.00
8311	Special Ed Revenue	0.00	0.00	184,714.00	332,486.00	517,200.00
8590	Other State Revenue	0.00	106,237.00	0.00	920.00	107,157.00
8660	Interest Revenue	896.00	1,612.00	1,330.00	0.00	3,838.00
8699	Local Revenue Other	244,689.00	0.00	428,538.00	132,540.00	805,767.00
	Total Revenue	535,059.00	107,849.00	2,189,205.00	6,774,610.00	9,606,722.00
Expenditures						
1100	Certificated Instruction	0.00	649,243.00	578,914.00	584,136.00	1,812,293.00
1110	AESS (A & B)	0.00	15,631.00	25,093.00	26,698.00	67,422.00
1120	HSST	0.00	3,271.00	5,032.00	4,727.00	13,030.00
1130	ESI	0.00	0.00	0.00	125.00	125.00
1150	Special Instruction	76,873.00	76,022.00	76,873.00	75,233.00	304,999.00
1160	Tech Allowance Cert	7,026.00	10,969.00	126,391.00	23,998.00	168,384.00
1190	Stipend Certificated Teacher	2,975.00	759.00	1,447.00	759.00	5,940.00
1200	Certificated Student Support	75,721.00	77,109.00	87,250.00	88,720.00	328,799.00
1230	Certificated Support Hourly	0.00	1,683.00	2,304.00	1,019.00	5,005.00
1300	Director Advisors	70,560.00	59,002.00	59,002.00	57,202.00	245,765.00
1900	Other Certificated Staff	3,612.00	3,612.00	3,612.00	3,612.00	14,450.00
2200	Student Support	13,083.00	20,628.00	20,628.00	14,707.00	69,046.00
2230	Classified Support Hourly OT	1,310.00	1,889.00	6,233.00	613.00	10,044.00
2300	Director Classified	16,014.00	27,573.00	27,573.00	27,573.00	98,733.00
2400	Clerical Classified	64,272.00	66,194.00	66,034.00	74,274.00	270,775.00
2430	Clerical Hourly Classified	19,350.00	11,742.00	12,383.00	13,518.00	56,993.00
2450	Tech Allowance Class	0.00	0.00	9,450.00	0.00	9,450.00
3101	STRS Employer Certificated	40,576.00	165,431.00	161,796.00	162,585.00	530,389.00
3102	STRS Classified	0.00	0.00	0.00	2,208.00	2,208.00
3201	PERS Employer Certificated	0.00	2,330.00	3,308.00	3,191.00	8,829.00
3202	PERS Employer Classified	25,835.00	27,265.00	29,373.00	28,675.00	111,149.00
3302	SS/Medicare Employer Class	12,976.00	22,679.00	25,430.00	21,237.00	82,322.00
3401	VSP Employer Cert	32,347.00	114,187.00	115,004.00	114,484.00	376,021.00
3402	VSP Employer Class	18,795.00	18,059.00	18,059.00	19,180.00	74,094.00
3501	SUI Certificated	0.00	3.00	0.00	3.00	6.00
3502	SUI Classified	4,077.00	12,142.00	13,209.00	11,788.00	41,216.00
3601	WC Cert	449.00	3,236.00	3,512.00	3,164.00	10,361.00
3602	WC Class	397.00	411.00	544.00	422.00	1,774.00
3901	Other ER Benefits - Cert (Aflac)	3,969.00	21,166.00	19,592.00	19,592.00	64,318.00
3902	Other ER Benefits - Class (Aflac)	1,299.00	961.00	961.00	961.00	4,181.00
4200	Library Materials	0.00	11,098.00	11,761.00	1,047.00	23,906.00
4300	Instructional Funds - Materials and Supplies	65,018.00	162,490.00	253,311.00	141,806.00	622,624.00
4310	IEM Office Materials & Supplies	13,799.00	17,177.00	29,719.00	3,462.00	64,156.00
4315	Materials & Supplies (Advisors)	0.00	1,072.00	0.00	423.00	1,494.00
4400	Non-Capitalized Equipment	1,458.00	13,961.00	(6,950.00)	(2,500.00)	5,970.00
5200	Travel & Conference Instructional	29,483.00	11,279.00	6,303.00	9,410.00	56,474.00
5202	SE Travel	375.00	0.00	0.00	0.00	375.00
5215	Professional Development Title II	0.00	0.00	0.00	517.00	517.00
5300	Dues and Memberships	18,766.00	0.00	0.00	0.00	18,766.00
5400	Other Insurance	16,541.00	0.00	16,541.00	0.00	33,082.00
5510	Operations & Housekeeping	1,728.00	2,461.00	3,253.00	2,570.00	10,012.00
5605	Rents Non-Instructional	788.00	0.00	0.00	87.00	875.00
5610	Rents, Leases, Repairs	845.00	212.00	92,449.00	6,277.00	99,782.00
5800	Instructional Funds - Services	0.00	0.00	0.00	10,500.00	10,500.00
5810	Contracted Instruction	155,156.00	134,235.00	171,428.00	267,775.00	728,594.00
5811	Guidance & Parent Inservice	6,108.00	30,923.00	20,372.00	0.00	57,403.00
5812	Student Records	8,146.00	11,082.00	6,278.00	0.00	25,507.00
5813	Testing Services	4,248.00	10,103.00	9,153.00	0.00	23,505.00
5814	Inst Supe, Curr Devl,Stf	15,054.00	28,445.00	19,879.00	0.00	63,379.00
5815	IT(Media, Tech)	20,113.00	5,472.00	8,447.00	2,348.00	36,380.00
5816	School Admin	6,515.00	28,131.00	16,036.00	0.00	50,682.00
5820	Sped Admin Cert	5,357.00	12,816.00	9,576.00	0.00	27,749.00
5825	Sped Admin Class	0.00	3,687.00	2,115.00	0.00	5,802.00
5830	IEM Instructional	55,623.00	61,504.00	58,273.00	58,564.00	233,963.00
5835	Advertising, Newsletter	0.00	0.00	45.00	600.00	645.00
5840	IEM Non-Instructional	129,787.00	143,510.00	(57,821.00)	136,648.00	352,124.00
5841	Annual Audit	10,500.00	0.00	3,095.00	0.00	13,595.00
5860	SE Contracted Instruction	27,261.00	143,835.00	148,646.00	98,615.00	418,356.00
5865	Special Ed Expenses	1,201.00	5,727.00	906.00	83.00	7,917.00
5875	Development	0.00	0.00	25,000.00	0.00	25,000.00
5880	Legal Fees	0.00	2,834.00	2,330.00	5,418.00	10,581.00
5890	Service Charges	1,730.00	1,730.00	1,730.00	1,730.00	6,918.00
5899	Authorizer Oversight Fees	0.00	0.00	63,447.00	0.00	63,447.00
5902	Postage	1,039.00	1,815.00	4,335.00	4,814.00	12,003.00
5910	Communications-Instructional	7,060.00	1,087.00	738.00	1,345.00	10,230.00
7438	Debt Service-Interest	3,419.00	3,511.00	3,489.00	3,355.00	13,774.00
	Total Expenditures	1,098,634.00	2,263,390.00	2,422,886.00	2,139,294.00	7,924,204.00
	Deficit/Surplus	(563,575.00)	(2,155,541.00)	(233,682.00)	4,635,316.00	1,682,518.00

**MARCUM-ILLINOIS UNION SCHOOL DISTRICT
REGULAR BOARD MEETING**

MINUTES

Monday, November 14, 2022

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

Called to order at 6:00pm.

2. ROLL CALL

BOARD MEMBERS PRESENT: Jeff Moore, Jill Bramhill, Alan Menigoz, Keith Turner

BOARD MEMBERS ABSENT: Josh Wanner

3. APPROVAL OF THE AGENDA

Occasionally an item requiring attention will arrive in the office after the agenda is posted. Items may be added to the agenda with 2/3-majority approval of the board. Items to be added will be made available to the public at the meeting.

Jeff Moore motioned to approve the agenda with the addition of item 3b: Student Council Report and the edit of action item 8.4 line 2, updated to \$4,500, per advice from auditor. Keith Turner seconded. Roll Call Vote 4-0.

3b. STUDENT COUNCIL REPORT

Katie Benson, student council president, shared about the events and activities recently executed including Constitution Day, Red Ribbon Week, and games/art centers for the minimum day on October 31st. Student council is currently preparing the winter-gram fundraiser and December information board in the cafeteria. Jeff Moore asked if student council has all the support they need, which Katie confirmed they do, and Jeff encouraged student council to come to future Board meetings to continue reporting and for any additional support they may need. Keith Turner added that Katie did a great job on her report this month.

4. SOUTH SUTTER CHARTER SCHOOL

Cynthia Rachel was unable to attend tonight's meeting due to professional development. The Board reviewed the provided materials summarizing current events and information for South Sutter Charter School.

5. SUPERINTENDENT'S REPORT

Maggie Irby shared that she is impressed with student council thus far this year. She commended their collaboration with one another as well as with staff.

We have begun using trained student servers from 8th grade in the cafeteria. This has been a big help on days where the menu typically results in longer lunch lines.

In October we had our pumpkin decorating contest and costume parade. New this year was a costume exchange organized by Parents Club. They are now collecting for next year as well so we can repeat the event. Jeff Moore inquired about whether any of the October 31st events

were problematic. Maggie shared that students and families participated in the day appropriately and there were no concerns. Each year the 31st is scheduled as a minimum day. There are typically enrichment opportunities planned to make the day engaging for students. We do not typically have any students or families that opt out of these activities, but we will always provide equivalent alternative activities should the need arise.

Report cards for the first trimester are in progress, and conferences have been scheduled for next week. We kept Zoom as the primary conference option, as these have been best for and preferred by working families. We are open to in-person conferences at parent request as well. The South County sports tournament for A-Teams occurred here at Marcum last Thursday. Marcum flag football and volleyball teams both won 1st place in the tournament!

Mrs. Brazil met with teachers individually for data meetings – together they reviewed assessment, classroom data, and interventions.

Last month Mrs. Brazil shared a CAASPP presentation with results comparisons for local schools. We are pleased to provide an update that, after the statewide data release, Marcum outperformed the testing results for Sutter County and the State of California as a whole, in addition to outperforming our other local schools.

After Thanksgiving break, Sutter County Probation will be out to provide a new digital citizenship program. They will provide 2 sessions for 6th and 7th grade, and in the spring, there will be 2 sessions for 8th grade. We have requested a parent information night as well.

We have yet to receive any official results from the county regarding the two Board seats that were open for election. We expect to have results soon.

A Board reception dinner will be held on December 12th to celebrate the service of outgoing and to welcome new Board members.

6. CONSENT AGENDA

Any item on the Consent Agenda may be considered separately at the request of a board member.

6.1 Approval of Minutes: October 10, 2022

6.2 Approval of Monthly Warrants: 7402, 7431, 7446, 7500, 7551, 7634, 7636

6.3 Quarterly Williams Act Report: 0 Complaints

6.4 Enrollment Report:

Marcum-Illinois Elementary School Enrollment

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
10	20	16	19	21	20	22	23	20	21	192

Marcum-Illinois Preschool Enrollment

Full Time 18

Part Time 5

**As of 11-10-22*

Alan Menigoz motioned to approve the consent agenda. Jill Bramhill seconded. Roll Call Vote 4-0.

7. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

None.

8. ACTION ITEMS

8.1 Annual Organization Meeting for December 12, 2022

The Board is asked to approve the date and time for the annual Board organization meeting as December 21, 2022. Board members will elect the officers for the 2023 year. The annual organization meeting will be held at 7:00pm at Marcum-Illinois Elementary School, 2452 El Centro Blvd. East Nicolaus, CA 95659.

Jeff Moore motioned to approve the proposed date and time of the annual Board organization meeting. Alan Menigoz seconded. Roll call vote 4-0.

8.2 Super Co-Op Annual Renewal of Services Super Co-Op Joint Powers Authority

The Board is asked to approve the renewal of services with the Super Co-Op to allow MIUSD to continue to partake in the fiscal benefits that result from participation in the co-op as related to our school nutrition program.

Jeff Moore motioned to approve the renewal of the Super Co-Op. Keith Turner seconded. Roll call vote 4-0.

8.3 MIUSD Stipends

The Board is asked to approve the current stipends list, as the auditor has recommended MIUSD update the board approved list of all district stipends. The recommended list maintains the current stipend values as have been approved in the past.

Alan Menigoz motioned to approve the current stipend values, with the addition of per year/session units. Jill Bramhill seconded. Roll call vote 4-0.

8.4 Revolving Account Balance Resolution 2022-2023-4

The Board is asked to approve the Resolution 2022-2023-4 which specifies that the amount maintained in the revolving cash account be \$4,500. The financial institution MIUSD currently uses recently raised the minimum amount required to maintain a free account. This increased balance will allow MIUSD to continue to use the revolving account as intended without incurring additional finance charges .

Jeff Moore motioned to approve the Revolving Account Balance Resolution 2022-2023-4. Keith Turner seconded. Roll call vote 4-0.

9. COMMENTS FROM THE PUBLIC

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items, audience participation is permitted. The president will recognize those members of the audience who wish to speak. If necessary, each person wishing to speak will be asked to identify himself prior to speaking. Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The president shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. Generally, the president will ask board members for their remarks prior to recognizing requests to speak from the audience. At the president's discretion, agenda items may be considered in other than numerical order." Board Policy (Bylaws) 9323

Paula Villareal would like to thank the Board for the bonus – it was so helpful to receive it this time of year (November) in advance of the holidays. She also commended Staci Lucas for her leadership of student council this year. Paula sees that the students are so much more active and believes Staci is doing a wonderful job teaching them to be leaders.

Richelle Gibson, parent, shared about an incident that occurred where a female student sent nude photos to other male students. She expressed concern that the involved student is an inter-district student who has received no perceived consequence. Richelle feels that the incident involved an obscene act and harassment of other students. She questioned how students are being protected.

Leanne Herrington, parent, shared that her student saw the pictures, referring to Richelle's public comment, on another friend's phone. She stated that if nothing is done, we are no better than a Marysville school. She said she feels something should be done.

Keith Turner complimented Mrs. Lucas on her leadership of the GATE program. He said their focus on public service is wonderful and engaging for the students.

Paula Villareal commented that this is the first time she is hearing of this incident, referring to Richelle and Leanne's public comment. Because of this, she feels that the information has not spread about the campus and that the privacy of the students are being protected.

Jeff Moore expressed appreciation for the public attendance tonight and their modeling of communication when concerns arise.

Alan Menigoz added an encouragement to the public in attendance to share with the parent community the upcoming opportunity to attend the digital citizenship information session.

11. NEXT BOARD MEETING

- **December 12, 2022 7:00pm**

12. CLOSED SESSION

- *Government Code 54957 – Public Employee Discipline/Dismissal/Release/Complaint*

13. REPORT OUT FROM CLOSED SESSION

Keith Turner motioned to approve a \$50 per class budget, for preschool through 8th grade, to purchase books from the book fair for students needed either access or inspiration. Alan Menigoz seconded. Roll call vote 4-0.

14. ADJOURNMENT

The meeting adjourned at 8:15pm.

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 007690										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		AARON TARAZON, DIRECTOR DOCUMENT TRACKING SEVICES (003917/2) 10606 CAMINO RUIZ STE 8-132 SAN DIEGO, CA 92126									
2022/23	11/02/22		22-23 DISTRICT DOCUMENT WEB FEE	7140715 (992132)	11/08/22	Paid	Printed	695.00		695.00	
Check #	2023 01-0000-0-5800-00-0000-2700-000-000-0000-00 00580799					Check Date 11/10/22	PO#		Register # 000219		
Total Invoice Amount								695.00			
Direct Vendor		ALHAMBRA & SIERRA SPRINGS (009102/1) P.O. BOX 660579 DALLAS, TX 75266-0579									
2022/23	11/06/22		PRE K WATER 10/11 & 10/25	15604920110622 (992132)	11/08/22	Paid	Printed	24.98		24.98	
Check #	2023 12-6105-0-5800-00-0001-1000-000-000-0000-00 00580800					Check Date 11/10/22	PO#		Register # 000219		
2022/23	11/06/22		OFFICE/STAFF WATER 10/11 & 10/25	15604920110622-1 (992132)	11/08/22	Paid	Printed	144.87		144.87	
Check #	2023 01-0000-0-5800-00-0000-2700-000-000-0000-00 00580800					Check Date 11/10/22	PO#		Register # 000219		
Total Invoice Amount								169.85			
AP Vendor		CDW LLC (000058/2) 75 REMITTANCE DR STE 1515 CHICAGO, IL 60675									
2022/23	10/28/22	R23-00006	ELOP LAPTOP AND RECYCLING FEE	DS87335 (992132)	11/08/22	Paid	Printed	824.51		824.51	
Check #	2023 01-0000-0-4400-00-1110-1000-000-000-0000-00 00580801					Check Date 11/10/22	PO# P23-00006		Register # 000219		
Total Invoice Amount								824.51			
Direct Vendor		DOMINO'S (000031/2) 1545 N TEXAS ST SUITE 306 FAIRFIELD, CA 94533									
2022/23	11/02/22		PIZZA LUNCH 10/14	234 (992132)	11/08/22	Paid	Printed	239.50		239.50	
Check #	2023 13-5310-0-5800-00-0000-3700-000-000-0000-00 00580802					Check Date 11/10/22	PO#		Register # 000219		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 11/10/2022, Ending Check/Advice Date = 12/1/2022, Page Break by Check/Advice? = N, Zero? = Y)

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ReqPay05g

Payment Register by Approval BatchId

Approval Batch 007690 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		DOMINO'S (000031/2)		(continued)						
2022/23	11/02/22		PIZZA LUNCH 10/21	238 (992132)	11/08/22	Paid	Printed	239.50		239.50
Check #	2023 00580802	13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 11/10/22	PO#		Register # 000219	
2022/23	11/02/22		PIZZA LUNCH 10/28	242 (992132)	11/08/22	Paid	Printed	239.50		239.50
Check #	2023 00580802	13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 11/10/22	PO#		Register # 000219	
Total Invoice Amount								718.50		
Direct Vendor		GOLD STAR FOODS (009670/1) P.O. BOX 4328 ONTARIO, CA 91761-1558								
2022/23	08/04/22		CREDIT	1458847 (992132)	11/08/22	Paid	Printed	69.31-		69.31-
Check #	2023 00580803	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 11/10/22	PO#		Register # 000219	
2022/23	08/04/22		CREDIT	1458848 (992132)	11/08/22	Paid	Printed	231.96-		231.96-
Check #	2023 00580803	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 11/10/22	PO#		Register # 000219	
2022/23	10/26/22		CAFETERIA FOOD	5301219 (992132)	11/08/22	Paid	Printed	23.28		23.28
Check #	2023 00580803	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 11/10/22	PO#		Register # 000219	
2022/23	10/26/22		CAFETERIA FOOD	5470169 (992132)	11/08/22	Paid	Printed	1,833.85		1,833.85
Check #	2023 00580803	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 11/10/22	PO#		Register # 000219	
2022/23	10/26/22		CAFETERIA FOOD	5488462 (992132)	11/08/22	Paid	Printed	282.59		282.59
Check #	2023 00580803	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 11/10/22	PO#		Register # 000219	
2022/23	11/02/22		CREDIT	1471607 (992132)	11/08/22	Paid	Printed	324.18-		324.18-
Check #	2023 00580803	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 11/10/22	PO#		Register # 000219	
Total Invoice Amount								1,514.27		
Direct Employee		LONG, CAROL (170381)								
2022/23	11/02/22		CAFETERIA FOOD	EP23-00019 (992132)	11/08/22	Paid	Printed	15.98		15.98
	2023	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 11/10/2022, Ending Check/Advice Date = 12/1/2022, Page Break by Check/Advice? = N, Zero? = Y)								ESCAPE	ONLINE

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 007690 (continued)							Bank Account COUNTY - COUNTY				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Employee		LONG, CAROL (170381)		(continued)							
Check #	00580804					Check Date 11/10/22	PO#		Register # 000219		
Total Invoice Amount								15.98			
Direct Vendor		MCCLELLAN AG REPAIR (000054/2) 166 PLEASANT GROVE RD RIO OSO, CA 95674									
2022/23	11/01/22		45 DAY INSPECT BUS#1	2161 (992132)	11/08/22	Paid	Printed	125.00		125.00	
Check #	00580805	2023 01-0000-0-5600-00-0000-3600-000-000-0000-00				Check Date 11/10/22	PO#		Register # 000219		
2022/23	11/01/22		45 DAY INSPECT BUS#2	2162 (992132)	11/08/22	Paid	Printed	125.00		125.00	
Check #	00580805	2023 01-0000-0-5600-00-0000-3600-000-000-0000-00				Check Date 11/10/22	PO#		Register # 000219		
2022/23	11/01/22		45 DAY INSPECT BUS#3	2163 (992132)	11/08/22	Paid	Printed	125.00		125.00	
Check #	00580805	2023 01-0000-0-5600-00-0000-3600-000-000-0000-00				Check Date 11/10/22	PO#		Register # 000219		
Total Invoice Amount								375.00			
Direct Vendor		PACE ANALYTICAL SERVICES LLC (000044/2) PO BOX 684056 CHICAGO, IL 60695-4056									
2022/23	11/02/22		WATER TESTING 10/26	2211190-28 (992132)	11/08/22	Paid	Printed	149.87		149.87	
Check #	00580806	2023 01-0000-0-5800-00-0000-8100-000-000-0000-00				Check Date 11/10/22	PO#		Register # 000219		
Total Invoice Amount								149.87			
Direct Vendor		PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938									
2022/23	10/24/22		CAFETERIA FOOD	6965998 (992132)	11/08/22	Paid	Printed	943.27		943.27	
Check #	00580807	2023 13-5310-0-4700-00-0000-3700-000-000-0000-00				Check Date 11/10/22	PO#		Register # 000219		
2022/23	10/24/22		CAFETERIA MILK	6965998-1 (992132)	11/08/22	Paid	Printed	318.31		318.31	
		2023 13-5310-0-4712-00-0000-3700-000-000-0000-00									

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 11/10/2022, Ending Check/Advice Date = 12/1/2022, Page Break by Check/Advice? = N, Zero? = Y)

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ReqPay05g

Payment Register by Approval BatchId

Approval Batch 007690 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		PROPACIFIC FRESH (014752/1)			(continued)						
Check #	00580807					Check Date	11/10/22	PO#	Register #	000219	
2022/23	10/24/22		CAFETERIA SUPPLIES	6965998-2 (992132)	11/08/22	Paid	Printed	31.38		31.38	
	2023	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00580807					Check Date	11/10/22	PO#	Register #	000219	
2022/23	10/31/22		CAFETERIA FOOD	6967804 (992132)	11/08/22	Paid	Printed	924.65		924.65	
	2023	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00580807					Check Date	11/10/22	PO#	Register #	000219	
2022/23	10/31/22		CAFETERIA MILK	6967804-1 (992132)	11/08/22	Paid	Printed	344.82		344.82	
	2023	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00580807					Check Date	11/10/22	PO#	Register #	000219	
Total Invoice Amount								2,562.43			
Direct Vendor		RECOLOGY YUBA-SUTTER (005096/1) PO DRAWER G MARYSVILLE, CA 95901									
2022/23	11/01/22		RECOLOGY	72105356 (992132)	11/08/22	Paid	Printed	520.25		520.25	
	2023	01- 0000- 0- 5506- 00- 0000- 8200- 000- 000- 0000- 00									
Check #	00580808					Check Date	11/10/22	PO#	Register #	000219	
Total Invoice Amount								520.25			
Direct Vendor		SYSCO FOOD SVCS OF SACRAMENTO (000043/2) PO BOX 138007 SACRAMENTO, CA 95813-8007									
2022/23	11/02/22		CAFETERIA FOOD	431008849 (992132)	11/08/22	Paid	Printed	777.31		777.31	
	2023	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00580809					Check Date	11/10/22	PO#	Register #	000219	
2022/23	11/02/22		CAFETERIA SUPPLIES	431008849-1 (992132)	11/08/22	Paid	Printed	182.30		182.30	
	2023	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00580809					Check Date	11/10/22	PO#	Register #	000219	
2022/23	11/05/22		CAFETERIA FOOD	431014547 (992132)	11/08/22	Paid	Printed	58.34		58.34	
	2023	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00580809					Check Date	11/10/22	PO#	Register #	000219	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 11/10/2022, Ending Check/Advice Date = 12/1/2022, Page Break by Check/Advice? = N, Zero? = Y)

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ReqPay05g

Payment Register by Approval BatchId

Approval Batch 007690 (continued) **Bank Account COUNTY - COUNTY**

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor	SYSCO FOOD SVCS OF SACRAMENTO (000043/2)			(continued)						(continued)

Total Invoice Amount 1,017.95

Direct Vendor	THORNTON'S GAS (004577/1) 2041 WATT AVENUE EAST NICOLAUS, CA 95622									
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2022/23	10/31/22		BUS PROPANE 10/1	131025 (992132)	11/08/22	Paid	Printed	144.25		144.25
Check #	00580810	2023	01-0000-0-4300-00-0000-3600-000-000-0000-00			Check Date 11/10/22	PO#		Register # 000219	
2022/23	10/31/22		BUS PROPANE 10/5	131072 (992132)	11/08/22	Paid	Printed	92.86		92.86
Check #	00580810	2023	01-0000-0-4300-00-0000-3600-000-000-0000-00			Check Date 11/10/22	PO#		Register # 000219	
2022/23	10/31/22		BUS PROPANE 10/11	131121 (992132)	11/08/22	Paid	Printed	86.38		86.38
Check #	00580810	2023	01-0000-0-4300-00-0000-3600-000-000-0000-00			Check Date 11/10/22	PO#		Register # 000219	
2022/23	10/31/22		BUS PROPANE 10/17	131183 (992132)	11/08/22	Paid	Printed	169.36		169.36
Check #	00580810	2023	01-0000-0-4300-00-0000-3600-000-000-0000-00			Check Date 11/10/22	PO#		Register # 000219	
2022/23	10/31/22		BUS PROPANE 10/24	131246 (992132)	11/08/22	Paid	Printed	174.73		174.73
Check #	00580810	2023	01-0000-0-4300-00-0000-3600-000-000-0000-00			Check Date 11/10/22	PO#		Register # 000219	
2022/23	10/31/22		BUS PROPANE 10/31	131310 (992132)	11/08/22	Paid	Printed	193.36		193.36
Check #	00580810	2023	01-0000-0-4300-00-0000-3600-000-000-0000-00			Check Date 11/10/22	PO#		Register # 000219	

Total Invoice Amount 860.94

Direct Vendor	WAXIE'S ENTERPRISES INC (029397/1) PO BOX 748802 LOS ANGELES, CA 90074									
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2022/23	11/04/22		OPERATIONS SUPPLIES	81299705 (992132)	11/08/22	Paid	Printed	1,132.70		1,132.70
Check #	00580811	2023	01-0000-0-4300-00-0000-8100-000-000-0000-00			Check Date 11/10/22	PO#		Register # 000219	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 11/10/2022, Ending Check/Advice Date = 12/1/2022, Page Break by Check/Advice? = N, Zero? = Y)

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Page 5 of 24

Approval Batch 007690 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount

Total Invoice Amount 1,132.70

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 007710							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1) PO BOX 790428 ST. LOUIS, MO 63179-0428								
2022/23	09/12/22		BOARD DINNER SEPT 22	36740 (992340)	11/09/22	Paid	Printed	108.00		108.00
Check #	2023 01-0000-0-4300-00-0000-7100-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221	
2022/23	09/15/22		CONSTITUTION DAY SUPPLIES	13239 (992340)	11/09/22	Paid	Printed	17.18		17.18
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221	
2022/23	09/15/22		CONSTRUCTION PAPER	32031 (992340)	11/09/22	Paid	Printed	24.22		24.22
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221	
2022/23	09/15/22		PREK MIRROR	47848 (992340)	11/09/22	Paid	Printed	15.00		15.00
Check #	2023 12-6105-0-4300-00-0001-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221	
2022/23	09/15/22		CONSTITUTION DAY SUPPLIES	59163 (992340)	11/09/22	Paid	Printed	22.87		22.87
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221	
2022/23	09/15/22		CONSTRUCTION PAPER	66044 (992340)	11/09/22	Paid	Printed	10.36		10.36
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221	
2022/23	09/15/22		FIRST AID SUPPLIES	83409 (992340)	11/09/22	Paid	Printed	128.27		128.27
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221	
2022/23	09/15/22		LAMINATING FILM	96756 (992340)	11/09/22	Paid	Printed	157.28		157.28
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221	
2022/23	09/16/22		AIR FRYER	05609 (992340)	11/09/22	Paid	Printed	104.61		104.61
Check #	2023 01-7028-0-4300-00-0000-3700-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221	
2022/23	09/16/22		FOOTBALL FLAGS	11488 (992340)	11/09/22	Paid	Printed	67.50		67.50

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 11/10/2022, Ending Check/Advice Date = 12/1/2022, Page Break by Check/Advice? = N, Zero? = Y)

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ReqPay05g

Payment Register by Approval BatchId

Approval Batch 007710 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1) (continued)							(continued)		
2022/23	09/16/22		FOOTBALL FLAGS	11488 (992340)	11/09/22	Paid	Printed	(continued)			
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/16/22		ICE PACKS	18494 (992340)	11/09/22	Paid	Printed	47.14		47.14	
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/16/22		ASES SUPPLIES	52054 (992340)	11/09/22	Paid	Printed	31.63		31.63	
Check #	2023 01-6010-0-4300-00-1110-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/16/22		CARDSTOCK	67927 (992340)	11/09/22	Paid	Printed	62.17		62.17	
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/16/22		SS FMLA WEBINAR	75637 (992340)	11/09/22	Paid	Printed	129.00		129.00	
Check #	2023 01-0000-0-5800-00-0000-2700-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/16/22		PREK HOOKS	82857 (992340)	11/09/22	Paid	Printed	16.99		16.99	
Check #	2023 12-6105-0-4300-00-0001-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/18/22		CONSTITUTION DAY SUPPLIES	21313 (992340)	11/09/22	Paid	Printed	17.42		17.42	
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/18/22		GR 3 READING STRIPS	42386 (992340)	11/09/22	Paid	Printed	9.64		9.64	
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/19/22		ASES SUPPLIES	10416 (992340)	11/09/22	Paid	Printed	40.75		40.75	
Check #	2023 01-6010-0-4300-00-1110-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/19/22		ASES SUPPLIES	53716 (992340)	11/09/22	Paid	Printed	66.41		66.41	
Check #	2023 01-6010-0-4300-00-1110-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/19/22		ASES SUPPLIES	84814 (992340)	11/09/22	Paid	Printed	8.52		8.52	
Check #	2023 01-6010-0-4300-00-1110-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 11/10/2022, Ending Check/Advice Date = 12/1/2022, Page Break by Check/Advice? = N, Zero? = Y)

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ReqPay05g

Payment Register by Approval BatchId

Approval Batch 007710 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1)							(continued)		
2022/23	09/21/22		GR 1 ESL TASK CARDS	02101 (992340)	11/09/22	Paid	Printed	18.00		18.00	
Check #	2023 01-0000-0-4300-00-1110-1000-000-0000-00 00581489					Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/21/22		OFFICE SUPPLIES	039405 (992340)	11/09/22	Paid	Printed	11.24		11.24	
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00 00581489					Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/21/22		HOM SUPPLIES	36339 (992340)	11/09/22	Paid	Printed	13.93		13.93	
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00 00581489					Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/21/22		STAR TO STAR PHONES 9/19-10/18	99857 (992340)	11/09/22	Paid	Printed	646.38		646.38	
Check #	2023 01-0000-0-5900-00-0000-2700-000-000-0000-00 00581489					Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/22/22		CAFETERIA TONGS/THERMOMETERS	08144 (992340)	11/09/22	Paid	Printed	51.15		51.15	
Check #	2023 13-5310-0-4300-00-0000-3700-000-000-0000-00 00581489					Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/22/22		HOM SUPPLIES	25377 (992340)	11/09/22	Paid	Printed	23.95		23.95	
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00 00581489					Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/22/22		TCI SCIENCE SUPPLIES	29751 (992340)	11/09/22	Paid	Printed	32.96		32.96	
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00 00581489					Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/22/22		OFFICE SUPPLY	40372 (992340)	11/09/22	Paid	Printed	10.71		10.71	
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00 00581489					Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/22/22		OFFICE SUPPLIES	53398 (992340)	11/09/22	Paid	Printed	29.85		29.85	
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00 00581489					Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/22/22		HOM SUPPLIES	63413 (992340)	11/09/22	Paid	Printed	10.67		10.67	
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00 00581489					Check Date 11/22/22	PO#		Register # 000221		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 11/10/2022, Ending Check/Advice Date = 12/1/2022, Page Break by Check/Advice? = N, Zero? = Y)

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ReqPay05g

Payment Register by Approval BatchId

Approval Batch 007710 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1)							(continued)		
2022/23	09/22/22		STUDENT RECORD POSTAGE	65661 (992340)	11/09/22	Paid	Printed	8.95		8.95	
Check #	2023 01-0000-0-5902-00-0000-2700-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/22/22		TCI SCIENCE SUPPLIES	72999 (992340)	11/09/22	Paid	Printed	10.49		10.49	
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/22/22		TCI SCIENCE SUPPLIES	93834 (992340)	11/09/22	Paid	Printed	100.26		100.26	
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/23/22		ICE PACKS	73692 (992340)	11/09/22	Paid	Printed	40.76		40.76	
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/26/22		SPIRIT WEAR	56163 (992340)	11/09/22	Paid	Printed	299.89	16.96	316.85	
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/26/22		CAFETERIA FOOD	69767 (992340)	11/09/22	Paid	Printed	43.41		43.41	
Check #	2023 13-5310-0-4700-00-0000-3700-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/28/22		ID TRANSFER POSTAGE	04002 (992340)	11/09/22	Paid	Printed	3.36		3.36	
Check #	2023 01-0000-0-5902-00-0000-2700-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/28/22		CAR WASH FOR VAN (MONTHLY)	06103 (992340)	11/09/22	Paid	Printed	14.00		14.00	
Check #	2023 01-0000-0-5800-00-0000-3600-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/28/22		GR 6 RECORDERS	27611 (992340)	11/09/22	Paid	Printed	79.10		79.10	
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	09/29/22		DIESEL 9/20/22	10519 (992340)	11/09/22	Paid	Printed	1,860.61		1,860.61	
Check #	2023 01-0000-0-4300-00-0000-3600-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 11/10/2022, Ending Check/Advice Date = 12/1/2022, Page Break by Check/Advice? = N, Zero? = Y)

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ReqPay05g

Payment Register by Approval BatchId

Approval Batch 007710 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1) (continued)							(continued)		
2022/23	10/02/22		TCI SCIENCE SUPPLIES	02514 (992340)	11/09/22	Paid	Printed	18.22		18.22	
Check #	2023 01-0000-0-4300-00-1110-1000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	10/03/22		OFFICE SUPPLIES	73184 (992340)	11/09/22	Paid	Printed	23.26		23.26	
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	10/04/22		VAN SERVICE & TRANSMISSION FLUSH	00010 (992340)	11/09/22	Paid	Printed	542.48		542.48	
Check #	2023 01-0000-0-5800-00-0000-3600-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	10/04/22		STUDENT RECORD POSTAGE	25986 (992340)	11/09/22	Paid	Printed	9.90		9.90	
Check #	2023 01-0000-0-5902-00-0000-2700-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	10/04/22		RED RIBBON WEEK SUPPLIES (SB)	94838 (992340)	11/09/22	Paid	Printed	224.80		224.80	
Check #	2023 01-0000-0-4300-00-1110-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	10/05/22		CAFETERIA FOOD	57160 (992340)	11/09/22	Paid	Printed	49.04		49.04	
Check #	2023 13-5310-0-4700-00-0000-3700-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	10/06/22		PREK FOLDING STEP STOOL	05743 (992340)	11/09/22	Paid	Printed	41.50		41.50	
Check #	2023 12-6105-0-4300-00-0001-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	10/06/22		OPERATIONS SUPPLIES	11375 (992340)	11/09/22	Paid	Printed	303.54		303.54	
Check #	2023 01-0000-0-4300-00-0000-8100-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	10/06/22		PREK STEP STOOL	30262 (992340)	11/09/22	Paid	Printed	21.44		21.44	
Check #	2023 12-6105-0-4300-00-0001-1000-000-000-0000-00	00581489				Check Date 11/22/22	PO#		Register # 000221		
2022/23	10/06/22		BATTERIES	51147 (992340)	11/09/22	Paid	Printed	47.25		47.25	
	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00										

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ReqPay05g

Payment Register by Approval BatchId

Approval Batch 007710 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1)			(continued)		(continued)			
Check #	00581489					Check Date	11/22/22	PO#		Register # 000221
2022/23	10/06/22		GR 8 TAPE	72600 (992340)	11/09/22	Paid	Printed	21.82		21.82
		2023 01-0000-0-4300-00-1110-1000-000-000-0000-00								
Check #	00581489					Check Date	11/22/22	PO#		Register # 000221
2022/23	10/07/22		BINDERS/HIGHLIGH TERS	20273 (992340)	11/09/22	Paid	Printed	38.62		38.62
		2023 01-0000-0-4300-00-0000-2700-000-000-0000-00								
Check #	00581489					Check Date	11/22/22	PO#		Register # 000221
Total Invoice Amount								5,736.50		

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 007727 **Bank Account COUNTY - COUNTY**

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor			ADMIT ONE PRODUCTS (011566/1) 15331 BARRANCA PARKWAY IRVINE, CA 92618								
2022/23	10/31/22	R23-00008	ROAR TICKETS	330006 (993583)	11/15/22	Paid	Printed	415.35		415.35	
		2023 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00									
Check #	00581152					Check Date 11/17/22	PO# P23-00008	Register # 000220			
Total Invoice Amount								415.35			
Direct Vendor			ARTHUR ROCHA (002334/2)								
2022/23	11/10/22		FB/VB TOURNEY	132 (993583)	11/15/22	Paid	Printed	455.00		455.00	
		2023 01- 0000- 0- 5800- 00- 1110- 4200- 000- 000- 0000- 00									
Check #	00581153					Check Date 11/17/22	PO#	Register # 000220			
Total Invoice Amount								455.00			
Direct Vendor			AT&T CALNET (003812/2) P.O. BOX 9011 CAROL STREAM, IL 60197-9011								
2022/23	11/07/22		22-23 FIBER	DP23-00033 (993583)	11/15/22	Paid	Printed	919.44		919.44	
		2023 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00									
Check #	00581154					Check Date 11/17/22	PO#	Register # 000220			
Total Invoice Amount								919.44			
AP Vendor			CDW LLC (000058/2) 75 REMITTANCE DR STE 1515 CHICAGO, IL 60675								
2022/23	11/02/22	R23-00006	3 YR NEXT BUSINESS DAY HARDWARE SUPPORT	DV74937 (993583)	11/15/22	Paid	Printed	131.93		131.93	
		2023 01- 0000- 0- 4400- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00581155					Check Date 11/17/22	PO# P23-00006	Register # 000220			
Total Invoice Amount								131.93			
Direct Vendor			CENIOM (013011/1) P.O. BOX 340942 SACRAMENTO, CA 95834-0942								

Approval Batch 007727 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		CENIOM (013011/1)		(continued)							
2022/23	11/14/22		MONTHLY TECH NOV 22	13753 (993583)	11/15/22	Paid	Printed	1,200.00		1,200.00	
Check #	2023 01-0000-0-5800-00-0000-2420-000-000-0000-00	00581156				Check Date 11/17/22	PO#		Register # 000220		
Total Invoice Amount								1,200.00			
Direct Vendor		DEPARTMENT OF JUSTICE ACCOUNT OFFICE CASHIERING UNIT (001366/1) P.O. BOX 944255 SACRAMENTO, CA 94244-2550									
2022/23	11/03/22		LIVE SCAN	614698 (993583)	11/15/22	Paid	Printed	224.00		224.00	
Check #	2023 01-0000-0-5804-00-0000-7200-000-000-0000-00	00581157				Check Date 11/17/22	PO#		Register # 000220		
Total Invoice Amount								224.00			
Direct Vendor		LOZANO SMITH LLP (006607/1) 7404 NORTH SPALDING FRESNO, CA 93720-3370									
2022/23	11/10/22		LEGAL-10/31/22	2175337 (993583)	11/15/22	Paid	Printed	70.00		70.00	
Check #	2023 01-0000-0-5805-00-0000-7110-000-000-0000-00	00581158				Check Date 11/17/22	PO#		Register # 000220		
2022/23	11/10/22		LEGAL- 10/31/22	2175338 (993583)	11/15/22	Paid	Printed	97.50		97.50	
Check #	2023 01-0000-0-5805-00-0000-7110-000-000-0000-00	00581158				Check Date 11/17/22	PO#		Register # 000220		
Total Invoice Amount								167.50			
Direct Vendor		OFFICE EQUIPMENT FINANCE SVCS. (000438/1) P.O. BOX 790448 ST. LOUIS, MO 63179-0448									
2022/23	10/27/22		COPIER LEASE 10/20-11/20	485714885 (993583)	11/15/22	Paid	Printed	981.78		981.78	
Check #	2023 01-0000-0-5600-00-1110-1000-000-000-0000-00	00581159				Check Date 11/17/22	PO#		Register # 000220		
Total Invoice Amount								981.78			
Direct Vendor		PACIFIC GAS & ELECTRIC (003433/1) PO BOX 997300 SACRAMENTO, CA 95899-7300									

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 007727 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		PACIFIC GAS & ELECTRIC (003433/1)			(continued)					
2022/23	11/07/22		ELECTRICITY 10/6-11/3	DP23-00032 (993583)	11/15/22	Paid	Printed	884.98		884.98
Check #	2023 01-0000-0-5502-00-0000-8200-000-000-0000-00	00581160				Check Date 11/17/22	PO#		Register # 000220	
Total Invoice Amount								884.98		
Direct Vendor		SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE (004329/1) 970 KLAMATH LANE YUBA CITY, CA 95993								
2022/23	07/01/22		22-23 DATA PROCESSING 1ST QUARTER	AR23-00117 (993583)	11/15/22	Paid	Printed	668.81		668.81
Check #	2023 01-0000-0-5800-00-0000-7700-000-000-0000-00	00581161				Check Date 11/17/22	PO#		Register # 000220	
Total Invoice Amount								668.81		
Direct Vendor		THE HOME DEPOT BRC (004490/2) P.O. BOX 183175 DEPT. 32-2001278484 COLUMBUS, OH 43218-3175								
2022/23	10/03/22		BLOWER	1902057 (993583)	11/15/22	Paid	Printed	427.93		427.93
Check #	2023 01-0000-0-4300-00-0000-8100-000-000-0000-00	00581162				Check Date 11/17/22	PO#		Register # 000220	
Total Invoice Amount								427.93		
Direct Vendor		TWIN CITY TROPHIES (004660/1) 463 PALORA AVE YUBA CITY, CA 95991								
2022/23	11/08/22		FB/VB TOURNEY TROPHIES	18759 (993583)	11/15/22	Paid	Printed	214.50		214.50
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00	00581163				Check Date 11/17/22	PO#		Register # 000220	
Total Invoice Amount								214.50		
Direct Vendor		VERIZON WIRELESS (009718/1) P.O. BOX 660108 DALLAS, TX 75266-0108								

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Approval Batch 007727 (continued)							Bank Account COUNTY - COUNTY				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		VERIZON WIRELESS (009718/1)			(continued)						
2022/23	11/02/22		CELL SERVICE	9919628903	11/15/22	Paid	Printed	320.25		320.25	
			10/3-11/2	(993583)							
	2023	01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00									
Check #	00581164					Check Date 11/17/22	PO#		Register # 000220		
Total Invoice Amount								320.25			

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 007755										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		CLARK PEST CONTROL OF STOCKTON (001045/1) PO BOX 1480 LODI, CA 95241									
2022/23	11/16/22		PEST SERVICE NOV 22	31995485 (996294)	11/18/22	Paid	Printed	180.00		180.00	
Check #		2023 01-0000-0-5507-00-0000-8200-000-000-0000-00				Check Date 11/22/22		PO#	Register # 000222		
Total Invoice Amount								180.00			
Direct Vendor		GOLD STAR FOODS (009670/1) P.O. BOX 4328 ONTARIO, CA 91761-1558									
2022/23	11/09/22		CAFETERIA FOOD	5470198 (996294)	11/18/22	Paid	Printed	225.48		225.48	
Check #		2023 13-5310-0-4700-00-0000-3700-000-000-0000-00				Check Date 11/22/22		PO#	Register # 000222		
2022/23	11/09/22		CAFETERIA FOOD	5506234 (996294)	11/18/22	Paid	Printed	2,667.25		2,667.25	
Check #		2023 13-5310-0-4700-00-0000-3700-000-000-0000-00				Check Date 11/22/22		PO#	Register # 000222		
Total Invoice Amount								2,892.73			
Direct Vendor		MARCUM-ILLINOIS REVOLVING (002903/1) 2452 ELCENTRO BLVD EAST NICOLAUS, CA 95659									
2022/23	11/18/22		INCREASE TO KEEP MINIMUM DAILY BALANCE	DP23-00034 (996294)	11/18/22	Paid	Printed	2,430.00		2,430.00	
Check #		2023 01-0000-0-9130- - - - -				Check Date 11/22/22		PO#	Register # 000222		
Total Invoice Amount								2,430.00			
Direct Vendor		PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938									
2022/23	11/14/22		CAFETERIA FOOD	6971139 (996294)	11/18/22	Paid	Printed	508.13		508.13	
Check #		2023 13-5310-0-4700-00-0000-3700-000-000-0000-00				Check Date 11/22/22		PO#	Register # 000222		
2022/23	11/14/22		CAFETERIA MILK	6971139-1 (996294)	11/18/22	Paid	Printed	309.51		309.51	
Check #		2023 13-5310-0-4712-00-0000-3700-000-000-0000-00				Check Date 11/22/22		PO#	Register # 000222		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 11/10/2022, Ending Check/Advice Date = 12/1/2022, Page Break by Check/Advice? = N, Zero? = Y)

ESCAPE ONLINE

Approval Batch 007755 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		PROPACIFIC FRESH (014752/1)			(continued)		(continued)				
Check #	00581493					Check Date	11/22/22	PO#	Register # 000222		
Total Invoice Amount								817.64			
Direct Vendor		SMALL SCHOOL DISTRICTS' ASSOC. (004382/2)									
		PO BOX 276045									
		SACRAMENTO, CA 95827									
2022/23	11/16/22		22-23 MEMBERSHIP DUES (1/1/23-6/30/23)	17-04911 (996294)	11/18/22	Paid	Printed	162.50		162.50	
2023	01-0000-0-5300-00-0000-7200-000-000-0000-00										
Check #	00581494					Check Date	11/22/22	PO#	Register # 000222		
Total Invoice Amount								162.50			
Direct Vendor		STAPLES (000322/2)									
		PO BOX 660409									
		DALLAS, TX 75266-0409									
2022/23	10/15/22		CLASS SUPPLIES	3520642856 (996294)	11/18/22	Paid	Printed	38.62		38.62	
2023	01-0000-0-4300-00-1110-1000-000-000-0000-00										
Check #	00581495					Check Date	11/22/22	PO#	Register # 000222		
Total Invoice Amount								38.62			

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 007801										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		4R HEARING CENTER LLC (000040/1) 5050 LAGUNA BLVD STE 112-808 ELK GROVE, CA 95758									
2022/23	11/22/22		22-23 HEARING SCREENING	1181 (997839)	11/29/22	Paid	Printed	650.00		650.00	
Check #		2023 01-0000-0-5800-00-0000-3140-000-000-0000-00				Check Date 12/01/22		PO#	Register # 000223		
								Total Invoice Amount	650.00		
Direct Vendor		CALIFORNIA'S VALUED TRUST (010974/2) P.O BOX 26300 FRESNO, CA 93729-6300									
2022/23	11/18/22		VISION/DENTAL DEC 22	DP23-00035 (997839)	11/29/22	Paid	Printed	3,519.58		3,519.58	
Check #		2023 01-0000-0-9514- - - - -				Check Date 12/01/22		PO#	Register # 000223		
								Total Invoice Amount	3,519.58		
Direct Vendor		CENIOM (013011/1) P.O. BOX 340942 SACRAMENTO, CA 95834-0942									
2022/23	12/17/22		OFFICE 365 ANNUAL	13770 (997839)	11/29/22	Paid	Printed	390.00		390.00	
Check #		2023 01-0000-0-5800-00-0000-2420-000-000-0000-00				Check Date 12/01/22		PO#	Register # 000223		
								Total Invoice Amount	390.00		
Direct Vendor		DMP CONSULTING (000062/2) 381 CAMELLIA LANE YUBA CITY, CA 95993									
2022/23	06/07/22		TRUSTEE WORKSHOP FEB 22	2022-3 (997839)	11/29/22	Paid	Printed	500.00		500.00	
Check #		2023 01-0000-0-5800-18-0000-7100-000-000-0000-00				Check Date 12/01/22		PO#	Register # 000223		
								Total Invoice Amount	500.00		
Direct Vendor		ENVOY PLAN SERVICES INC CO TSACONSULTING GROUP INC (004144/2) PO BOX 2799 FORT WALTON BEACH, FL 32549-2799									
2022/23	11/16/22		TPA FEES OCT 22	87324 (997839)	11/29/22	Paid	Printed	6.00		6.00	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 11/10/2022, Ending Check/Advice Date = 12/1/2022, Page Break by Check/Advice? = N, Zero? = Y)

ESCAPE ONLINE

Approval Batch 007801 (continued)							Bank Account COUNTY - COUNTY				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		ENVOY PLAN SERVICES INC CO TSACONSULTING GROUP INC (004144/2) (continued)									
2022/23	11/16/22		TPA FEES OCT 22	87324 (997839)	11/29/22	Paid	Printed	(continued)			
		2023 01-0000-0-5800-00-0000-2700-000-000-0000-00									
Check #	00581829					Check Date 12/01/22	PO#		Register # 000223		
Total Invoice Amount								6.00			
Direct Vendor		FLETCHERS PLUMBING & CONTRACTING INC (001777/1) 219 BURNS DR. YUBA CITY, CA 95991									
2022/23	11/23/22		BOYS BATHROOM FAUCET REPAIR	177152 (997839)	11/29/22	Paid	Printed	986.30		986.30	
		2023 01-0000-0-5600-00-0000-8100-000-000-0000-00									
Check #	00581830					Check Date 12/01/22	PO#		Register # 000223		
Total Invoice Amount								986.30			
Direct Vendor		L DELO DESIGNS (000059/2) 990 KLAMATH LN STE 18 YUBA CITY, CA 95993									
2022/23	10/19/22		WINDO GRAPHICS-FINAL	5417 (997839)	11/29/22	Paid	Printed	1,282.79		1,282.79	
		2023 01-0000-0-5800-00-0000-2700-000-000-0000-00									
Check #	00581831					Check Date 12/01/22	PO#		Register # 000223		
Total Invoice Amount								1,282.79			
Direct Employee		LUCAS, STACI (170545)									
2022/23	11/17/22		HALLOWEEN ROTATION SUPPLIES	EP23-00020 (997839)	11/29/22	Paid	Printed	170.30		170.30	
		2023 01-0000-0-4300-00-1110-1000-000-000-0000-00									
Check #	00581832					Check Date 12/01/22	PO#		Register # 000223		
Total Invoice Amount								170.30			
Direct Vendor		MARCUM-ILLINOIS REVOLVING (002903/1) 2452 ELCENTRO BLVD EAST NICOLAUS, CA 95659									

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 007801 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		MARCUM-ILLINOIS REVOLVING (002903/1)			(continued)						
2022/23	10/19/22		UMPQUA MIN DAILY BAL. SERVICE FEE REIMB.	DP23-00036 (997839)	11/29/22	Paid	Printed	12.50		12.50	
Check #	2023 01-0000-0-5800-00-0000-2700-000-000-0000-00	00581833				Check Date 12/01/22	PO#		Register # 000223		
Total Invoice Amount								12.50			
Direct Vendor		MCCLELLAN AG REPAIR (000054/2) 166 PLEASANT GROVE RD RIO OSO, CA 95674									
2022/23	11/01/22		BUS #2 WATER LEAK	2170 (997839)	11/29/22	Paid	Printed	312.50		312.50	
Check #	2023 01-0000-0-5600-00-0000-3600-000-000-0000-00	00581834				Check Date 12/01/22	PO#		Register # 000223		
Total Invoice Amount								312.50			
Direct Vendor		SAM'S CLUB (009139/1) P.O. BOX 530930 ATLANTA, GA 30353-0930									
2022/23	10/18/22		PREK SNACK	DP23-00040 (997839)	11/29/22	Paid	Printed	150.32		150.32	
Check #	2023 12-6105-0-4300-00-0001-1000-000-000-0000-00	00581835				Check Date 12/01/22	PO#		Register # 000223		
2022/23	10/19/22		VAN FUEL	005362 (997839)	11/29/22	Paid	Printed	74.22		74.22	
Check #	2023 01-0000-0-4300-00-0000-3600-000-000-0000-00	00581835				Check Date 12/01/22	PO#		Register # 000223		
2022/23	10/25/22		VAN FUEL	009886 (997839)	11/29/22	Paid	Printed	64.45		64.45	
Check #	2023 01-0000-0-4300-00-0000-3600-000-000-0000-00	00581835				Check Date 12/01/22	PO#		Register # 000223		
2022/23	10/31/22		VAN FUEL	002356 (997839)	11/29/22	Paid	Printed	70.74		70.74	
Check #	2023 01-0000-0-4300-00-0000-3600-000-000-0000-00	00581835				Check Date 12/01/22	PO#		Register # 000223		
2022/23	11/03/22		OPERATIONS SUPPLIES	DP23-00038 (997839)	11/29/22	Paid	Printed	170.34		170.34	
Check #	2023 01-0000-0-4300-00-0000-8100-000-000-0000-00	00581835				Check Date 12/01/22	PO#		Register # 000223		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 11/10/2022, Ending Check/Advice Date = 12/1/2022, Page Break by Check/Advice? = N, Zero? = Y)

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ReqPay05g

Payment Register by Approval BatchId

Approval Batch 007801 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		SAM'S CLUB (009139/1) (continued)			(continued)					
2022/23	11/03/22		PAPER PLATES	DP23-00039 (997839)	11/29/22	Paid	Printed	27.86		27.86
Check #	2023 01-0000-0-4300-00-0000-2700-000-000-0000-00	00581835				Check Date 12/01/22	PO#		Register # 000223	
2022/23	11/07/22		VAN FUEL	000402 (997839)	11/29/22	Paid	Printed	71.56		71.56
Check #	2023 01-0000-0-4300-00-0000-3600-000-000-0000-00	00581835				Check Date 12/01/22	PO#		Register # 000223	
2022/23	11/15/22		VAN FUEL	002868 (997839)	11/29/22	Paid	Printed	57.55		57.55
Check #	2023 01-0000-0-4300-00-0000-3600-000-000-0000-00	00581835				Check Date 12/01/22	PO#		Register # 000223	
2022/23	11/18/22		VAN FUEL	005434 (997839)	11/29/22	Paid	Printed	59.39		59.39
Check #	2023 01-0000-0-4300-00-0000-3600-000-000-0000-00	00581835				Check Date 12/01/22	PO#		Register # 000223	
Total Invoice Amount								746.43		
Direct Vendor		SIERRA WATER UTILITY (000005/1) 1380 EAST AVE, STE 124 #313 CHICO, CA 95926								
2022/23	12/01/22		BW INJECTOR CHECK VALVE	5350 (997839)	11/29/22	Paid	Printed	92.09		92.09
Check #	2023 01-0000-0-4300-00-0000-8100-000-000-0000-00	00581836				Check Date 12/01/22	PO#		Register # 000223	
2022/23	12/01/22		OPERATOR SERVICE NOV 22	5350-1 (997839)	11/29/22	Paid	Printed	157.50		157.50
Check #	2023 01-0000-0-5800-00-0000-8100-000-000-0000-00	00581836				Check Date 12/01/22	PO#		Register # 000223	
Total Invoice Amount								249.59		
Direct Vendor		TCSIG (004372/2) 400 PLUMAS BLVD STE 210 YUBA CITY, CA 95991								
2022/23	11/28/22		HEALTH DEC 22	DP23-00037 (997839)	11/29/22	Paid	Printed	18,596.00		18,596.00
Check #	2023 01-0000-0-9514- - - - -	00581837				Check Date 12/01/22	PO#		Register # 000223	
Total Invoice Amount								18,596.00		
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 11/10/2022, Ending Check/Advice Date = 12/1/2022, Page Break by Check/Advice? = N, Zero? = Y)								ESCAPE ONLINE		Page 22 of 24

Approval Batch 007801 (continued)							Bank Account COUNTY - COUNTY				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		THE KEY PEDALER (008025/1) 1242 BRIDGE STREET #83 YUBA CITY, CA 95991									
2022/23	11/23/22		REKEYING	13973B (997839)	11/29/22	Paid	Printed	369.54		369.54	
	2023	01-0000-0-5800-00-0000-2700-000-000-0000-00									
Check #	00581838					Check Date	12/01/22	PO#		Register # 000223	
2022/23	11/23/22		REKEYING	13974B (997839)	11/29/22	Paid	Printed	380.00		380.00	
	2023	01-0000-0-5800-00-0000-2700-000-000-0000-00									
Check #	00581838					Check Date	12/01/22	PO#		Register # 000223	
2022/23	11/24/22		REKEYING	13975B (997839)	11/29/22	Paid	Printed	472.00		472.00	
	2023	01-0000-0-5800-00-0000-2700-000-000-0000-00									
Check #	00581838					Check Date	12/01/22	PO#		Register # 000223	
2022/23	11/24/22		REKEYING	13976B (997839)	11/29/22	Paid	Printed	362.00		362.00	
	2023	01-0000-0-5800-00-0000-2700-000-000-0000-00									
Check #	00581838					Check Date	12/01/22	PO#		Register # 000223	
Total Invoice Amount								1,583.54			

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	48,895.87	1,594,220.19	1,545,324.32
12	270.23	19,608.42-	19,878.65-
13	9,683.10	2,627.31	7,055.79-
Total	58,849.20		

Number of Payments	134	
Number of Checks	47	\$58,849.20
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$58,832.24	
Total Unpaid Sales Tax	\$16.96	
Total Expense Amount	\$58,849.20	
<hr/>		
CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	4	
\$100 - \$499	17	
\$500 - \$999	14	
\$1,000 - \$4,999	10	
\$5,000 - \$9,999	1	
\$10,000 - \$14,999		
\$15,000 - \$99,999	1	
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		
<hr/>		
***** ITEMS OF INTEREST *****		
* Number of payments to a different vendor		
! Number of Prepaid payments		
@ Number of Liability payments		
& Number of Employee Also Vendors		
? denotes check name different than payment name		
F denotes Final Payment		

Report Totals - Payment Count 134 Check Count 47 ACH Count 0 vCard Count 0 Total Check/Advice Amount 58,832.24
 \$58,832.24

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 11/10/2022, Ending Check/Advice Date = 12/1/2022, Page Break by Check/Advice? = N, Zero? = Y)

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Checks Dated 11/10/2022 through 12/01/2022					
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00580799	11/10/2022	AARON TARAZON, DIRECTOR DOCUMENT TRACKING SEVICES	01-5800		695.00
00580800	11/10/2022	ALHAMBRA & SIERRA SPRINGS	01-5800	144.87	
			12-5800	24.98	169.85
00580801	11/10/2022	CDW LLC	01-4400		824.51
00580802	11/10/2022	DOMINO'S	13-5800		718.50
00580803	11/10/2022	GOLD STAR FOODS	13-4700		1,514.27
00580804	11/10/2022	LONG, CAROL	13-4700		15.98
00580805	11/10/2022	MCCLELLAN AG REPAIR	01-5600		375.00
00580806	11/10/2022	PACE ANALYTICAL SERVICES LLC	01-5800		149.87
00580807	11/10/2022	PROPACIFIC FRESH	13-4300	31.38	
			13-4700	1,867.92	
			13-4712	663.13	2,562.43
00580808	11/10/2022	RECOLOGY YUBA-SUTTER	01-5506		520.25
00580809	11/10/2022	SYSCO FOOD SVCS OF SACRAMENTO	13-4300	182.30	
			13-4700	835.65	1,017.95
00580810	11/10/2022	THORNTON'S GAS	01-4300		860.94
00580811	11/10/2022	WAXIE'S ENTERPRISES INC	01-4300		1,132.70
00581152	11/17/2022	ADMIT ONE PRODUCTS	01-4300		415.35
00581153	11/17/2022	ARTHUR ROCHA	01-5800		455.00
00581154	11/17/2022	AT&T CALNET	01-5900		919.44
00581155	11/17/2022	CDW LLC	01-4400		131.93
00581156	11/17/2022	CENIOM	01-5800		1,200.00
00581157	11/17/2022	DEPARTMENT OF JUSTICE ACCOUNT OFFICE CASHIERING UNIT	01-5804		224.00
00581158	11/17/2022	LOZANO SMITH LLP	01-5805		167.50
00581159	11/17/2022	OFFICE EQUIPMENT FINANCE SVCS.	01-5600		981.78
00581160	11/17/2022	PACIFIC GAS & ELECTRIC	01-5502		884.98
00581161	11/17/2022	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE	01-5800		668.81
00581162	11/17/2022	THE HOME DEPOT BRC	01-4300		427.93
00581163	11/17/2022	TWIN CITY TROPHIES	01-4300		214.50
00581164	11/17/2022	VERIZON WIRELESS	01-5900		320.25
00581489	11/22/2022	US BANK CORP. PAYMENT SYSTEM	01-4300	4,160.86	
			01-5800	685.48	
			01-5900	646.38	
			01-5902	22.21	
			12-4300	94.93	
			13-4300	51.15	
			13-4700	92.45	
			Unpaid Tax	16.96-	5,736.50
00581490	11/22/2022	CLARK PEST CONTROL OF STOCKTON	01-5507		180.00
00581491	11/22/2022	GOLD STAR FOODS	13-4700		2,892.73

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.

Checks Dated 11/10/2022 through 12/01/2022					
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00581492	11/22/2022	MARCUM-ILLINOIS REVOLVING	01-9130		2,430.00
00581493	11/22/2022	PROPACIFIC FRESH	13-4700	508.13	
			13-4712	309.51	817.64
00581494	11/22/2022	SMALL SCHOOL DISTRICTS' ASSOC.	01-5300		162.50
00581495	11/22/2022	STAPLES	01-4300		38.62
00581825	12/01/2022	4R HEARING CENTER LLC	01-5800		650.00
00581826	12/01/2022	CALIFORNIA'S VALUED TRUST	01-9514		3,519.58
00581827	12/01/2022	CENIOM	01-5800		390.00
00581828	12/01/2022	DMP CONSULTING	01-5800		500.00
00581829	12/01/2022	ENVOY PLAN SERVICES INC CO TSA CONSULTING GROUP INC	01-5800		6.00
00581830	12/01/2022	FLETCHERS PLUMBING & CONTRACTING INC	01-5600		986.30
00581831	12/01/2022	L DELO DESIGNS	01-5800		1,282.79
00581832	12/01/2022	LUCAS, STACI	01-4300		170.30
00581833	12/01/2022	MARCUM-ILLINOIS REVOLVING	01-5800		12.50
00581834	12/01/2022	MCCLELLAN AG REPAIR	01-5600		312.50
00581835	12/01/2022	SAM'S CLUB	01-4300	596.11	
			12-4300	150.32	746.43
00581836	12/01/2022	SIERRA WATER UTILITY	01-4300	92.09	
			01-5800	157.50	249.59
00581837	12/01/2022	TCSIG	01-9514		18,596.00
00581838	12/01/2022	THE KEY PEDALER	01-5800		1,583.54
			Total Number of Checks	47	58,832.24

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	40	48,895.87
12	CHILD DEVELOPMENT	3	270.23
13	CAFETERIA	8	9,683.10
Total Number of Checks		47	58,849.20
Less Unpaid Tax Liability			16.96-
Net (Check Amount)			58,832.24

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.

ADMINISTERING MEDICATION AND MONITORING HEALTH CONDITIONS

The Governing Board believes that regular school attendance is critical to student learning and that students who need to take medication prescribed or ordered for them by their authorized health care providers should be able to participate in the educational program.

Any medication prescribed for a student with a disability who is qualified to receive services under the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act of 1973 shall be administered in accordance with the student's individualized education program or Section 504 services plan, as applicable.

For the administration of medication to other students during school or school-related activities, the Superintendent or designee shall develop protocols which shall include options for allowing parents/guardians to administer medication to their child at school, designate other individuals to do so on their behalf, and, with the student's authorized health care provider's approval, request the district's permission for the student to self-administer a medication or self-monitor and/or self-test for a medical condition. Such processes shall be implemented in a manner that preserves campus security, minimizes instructional interruptions, and promotes student safety and privacy.

The Superintendent or designee shall make epinephrine auto-injectors available at each school for providing emergency medical aid to any person suffering, or reasonably believed to be suffering, from an anaphylactic reaction. (Education Code 49414)

The Board authorizes the Superintendent or designee to make available naloxone hydrochloride or another opioid antagonist for emergency medical aid to any person suffering, or reasonably believed to be suffering, from an opioid overdose. (Education Code 49414.3)

Because of the conflict between state and federal law regarding the legality of medicinal cannabis, the Board prohibits the administration of medicinal cannabis to students on school grounds by parents/guardians or school personnel.

The Superintendent or designee shall collaborate with city and county emergency responders, including local public health administrators, to design procedures or measures for addressing an emergency such as a public disaster or epidemic.

Administration of Medication by School Personnel

When allowed by law, medication prescribed to a student by an authorized health care provider may be administered by a school nurse or, when a school nurse or other medically licensed person is unavailable and the physician has authorized administration of medication by unlicensed personnel for a particular student, by other designated school personnel with appropriate training. School nurses and other designated school personnel shall administer medications to students in accordance with law, Board policy, administrative regulation, and, as applicable, the written statement provided by the student's parent/guardian and authorized health care provider. Such personnel shall be afforded appropriate liability protection.

The Superintendent or designee shall ensure that school personnel designated to administer any medication receive appropriate training and, as necessary, retraining from qualified medical personnel before any medication is administered. At a minimum, the training shall cover how and when such medication should be administered, the recognition of symptoms and treatment, emergency follow-up procedures, and the proper documentation and storage of medication. Such trained, unlicensed designated school personnel shall be supervised by, and provided with immediate communication access to, a school nurse, physician, or other appropriate individual.

The Superintendent or designee shall maintain documentation of the training and ongoing supervision, as well as annual written verification of competency of other designated school personnel.

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State	Description
5 CCR 600-611	<u>Administering medication to students</u>
Bus. Code 2700-2837	<u>Nursing</u>
Bus. Code 3500-3546	<u>Physician assistants</u>
Bus. Code 4119.2	<u>Acquisition of epinephrine auto-injectors</u>
Bus. Code 4119.8	<u>Acquisition of naloxone hydrochloride or another opioid antagonist</u>
Ed. Code 48980	<u>Parent/Guardian notifications</u>
Ed. Code 49407	<u>Liability for treatment</u>
Ed. Code 49408	<u>Student emergency information</u>
Ed. Code 49414	<u>Emergency epinephrine auto-injectors</u>
Ed. Code 49414.3	<u>Emergency medical assistance; administration of medication for opioid overdose</u>
Ed. Code 49414.5	<u>Providing school personnel with voluntary emergency training</u>
Ed. Code 49422-49427	<u>Employment of medical personnel</u>
Ed. Code 49423	<u>Administration of prescribed medication for student</u>
Ed. Code 49423.1	<u>Inhaled asthma medication</u>
Ed. Code 49480	<u>Continuing medication regimen; notice</u>
H&S Code 11362.7-11362.85	<u>Medicinal cannabis</u>
Federal	Description

State	Description
20 USC 1232g	<u>Family Educational Rights and Privacy Act (FERPA) of 1974</u>
20 USC 1400-1482	<u>Individuals with Disabilities Education Act</u>
21 USC 812	<u>Schedule of controlled substances</u>
21 USC 844	<u>Penalties for possession of controlled substance</u>
29 USC 794	<u>Rehabilitation Act of 1973; Section 504</u>

Management Resources

Management Resources	Description
American Diabetes Association Publication	<u>Glucagon Training Standards for School Personnel: Providing Emergency Medical Assistance to Pupils with Diabetes, May 2006</u>
American Diabetes Association Publication	<u>Legal Advisory on Rights of Students with Diabetes in California's K-12 Public Schools, August 2007</u>
American Diabetes Association Publication	<u>Program Advisory on Medication Administration, 2005</u>
American Diabetes Association Publication	<u>Training Standards for the Administration of Epinephrine Auto-Injectors, rev. 2015</u>
Court Decision	<u>American Nurses Association v. Torlakson, (2013) 57 Cal.4th 570</u>
National Diabetes Education Program Publication	<u>Helping the Student with Diabetes Succeed: A Guide for School Personnel, June 2003</u>
Website	<u>CSBA District and County Office of Education Legal Services</u>
Website	<u>National Diabetes Education Program</u>
Website	<u>U.S. Department of Health and Human Services, National Institutes of Health, Blood Institute, asthma information</u>
Website	<u>American Diabetes Association</u>
Website	<u>California Department of Education, Health Services and School Nursing</u>
Website	<u>CSBA</u>

Cross References

Code	Description
4119.43	<u>Universal Precautions</u>
4119.43	<u>Universal Precautions</u>
4131	<u>Staff Development</u>

Code	Description
4219.43	<u>Universal Precautions</u>
4219.43	<u>Universal Precautions</u>
4231	<u>Staff Development</u>
4319.43	<u>Universal Precautions</u>
4319.43	<u>Universal Precautions</u>
5022	<u>Student And Family Privacy Rights</u>
5022	<u>Student And Family Privacy Rights</u>
5113	<u>Absences And Excuses</u>
5113	<u>Absences And Excuses</u>
5113.1	<u>Chronic Absence And Truancy</u>
5113.1	<u>Chronic Absence And Truancy</u>
5125	<u>Student Records</u>
5125	<u>Student Records</u>
5131.62	<u>Tobacco</u>
5131.62	<u>Tobacco</u>
5141	<u>Health Care And Emergencies</u>
5141	<u>Health Care And Emergencies</u>
5141.22	<u>Infectious Diseases</u>
5141.22	<u>Infectious Diseases</u>
5141.23	<u>Asthma Management</u>
5141.23	<u>Asthma Management</u>
5141.24	<u>Specialized Health Care Services</u>
5141.27	<u>Food Allergies/Special Dietary Needs</u>
5141.27	<u>Food Allergies/Special Dietary Needs</u>
5141.6	<u>School Health Services</u>
5141.6	<u>School Health Services</u>
5145.6	<u>Parent/Guardian Notifications</u>
5145.6-E PDF(1)	<u>Parent/Guardian Notifications</u>
5148.2	<u>Before/After School Programs</u>
5148.2	<u>Before/After School Programs</u>
6142.8	<u>Comprehensive Health Education</u>
6142.8	<u>Comprehensive Health Education</u>

Code	Description
6145.2	<u>Athletic Competition</u>
6145.2	<u>Athletic Competition</u>
6163.2	<u>Animals At School</u>
6163.2	<u>Animals At School</u>
6164.6	<u>Identification And Education Under Section 504</u>
6164.6	<u>Identification And Education Under Section 504</u>

Marcum-Illinois Union School District Developer Fee Annual Report For 2021-2022

Summary

	Income	Expense	Balance
Beginning Balance	\$16,577.76		\$16,577.76
Fee's collected	\$6,660.23		\$23,237.99
Interest earned	\$153.96		\$23,391.95
Totals	\$23,391.95	\$0.00	
Ending balance for 2021-2022	\$23,391.95		

The funds in Fund 25 are only developer fees and the interest earned from the fees collected. Marcum-Illinois Union School District collected \$2.97 for residential improvements and \$.47 for commercial improvements.

There were no expenses in 2021-2022 from Fund 25.

No interfund transfers, loans, or refunds were made from Fund 25.

December 12, 2022 Board Meeting

November 28, 2022

To the Board of Trustees
Marcum-Illinois Union Elementary School District
2452 El Centro Blvd.
East Nicolaus, CA 95659

I have audited the financial statements of the governmental activities, major fund, and the aggregate remaining fund information of Marcum-Illinois Union Elementary School District for the year ended June 30, 2022. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter to you dated February 15, 2022. Professional standards also require I communicate to you the following information related to my audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Marcum-Illinois Union Elementary School District are described in Note 1 to the financial statements. As described in Note 8 and Note 11 to the financial statements, the Marcum-Illinois Union Elementary School District changed accounting policies related to the accounting for what had been considered historically as operating leases by adopting Governmental Accounting Standards Board (GASB) Statement Number 87, *Leases* in 2021-2022. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported as a restatement in the Statement of Net Position. I noted no transactions entered into by Marcum-Illinois Union Elementary School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Marcum-Illinois Union Elementary School District's governmental activity financial statements was:

- Management's estimate of net pension liability is based on actuarially determined projections.

I evaluated the key factors and assumptions used to develop the pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of leases in Note 1 and Note 8 to the financial statements will be necessary to assist the user in understanding the accounting changes resulting from latest GASB Statement (No. 87).

The disclosure of net pension liability in Note 9 describes the liability reported for the District's share of unfunded STRS and PERS pension liabilities.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

I encountered no significant difficulties in dealing with management in performing and completing my audit.

Corrected and Uncorrected Misstatements

Professional standards require me to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though in my judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to my satisfaction, that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of my audit.

Management Representations

I have requested certain representations from management that are included in the management representation letter dated November 28, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations.

Management Consultations with Other Independent Accountants

If a consultation involves application of an accounting principle to Marcum-Illinois Union Elementary School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, my professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Marcum-Illinois Union Elementary School District's auditor. However, these discussions occurred in the normal course of my professional relationship and my responses were not a condition to my retention.

Other Matters

I applied certain limited procedures to management's discussion and analysis, budgetary comparisons, and the accounting and disclosures by employer for pension benefits, which are required supplementary information (RSI) that supplements the basic financial statements. My procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

I was engaged to report on introductory, financial, and statistical information, which accompany the financial statements but are not RSI. With respect to this supplementary information, I made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to my audit of the financial statements. I compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Board of Trustees and management of Marcum-Illinois Union Elementary School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



Michelle M. Hanson
Certified Public Accountant

MMH;jn

Marcum-Illinois Union Elementary School District
Schedule of Unrecorded Adjustments
As of and for the Year Ended June 30, 2022

The following items represent potential adjustments that were not recorded as adjustments to the financial statements because they are considered immaterial both individually and in the aggregate.

I did not adjust the amount reported for Cash in County Treasury at June 30, 2022 to the current fair value amount. Had I recorded the adjustment, the District's total amount reported as Cash in County Treasury would decrease \$89,485.



November 28, 2022

Michelle M. Hanson, CPA
200 Gateway Drive, #370
Lincoln, CA 95648

This representation letter is provided in connection with your audit(s) of the financial statements of Marcum-Illinois Union Elementary School District, which comprise the respective financial position of the governmental activities, major fund, and the aggregate remaining fund information as of June 30, 2022, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, as of November 28, 2022, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 15, 2022, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. There are no known related-party relationships or transactions that need to be accounted for or disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.

Michelle M. Hanson, CPA

Page Two

November 28, 2022

8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
10. Guarantees, whether written or oral, under which the Marcum-Illinois Union Elementary School District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the Marcum-Illinois Union Elementary School District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of Governing Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have no knowledge of any fraud or suspected fraud that affects the Marcum-Illinois Union Elementary School District and involves:
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the Marcum-Illinois Union Elementary School District's financial statements communicated by employees, former employees, regulators, or others.
16. Except as made known by you we have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

Michelle M. Hanson, CPA

Page Three

November 28, 2022

17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the names of the Marcum-Illinois Union Elementary School District's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have taken timely and appropriate steps to remedy identified and suspected fraud or noncompliance with provisions of laws, regulations, contracts, and grant agreements that you have reported to us. [Omit or modify this item if these findings are not reported.]
21. We have a process to track the status of audit findings and recommendations.
22. We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
23. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
24. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
25. The Marcum-Illinois Union Elementary School District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or equity.
26. We are responsible for compliance with the laws, regulations, and provision of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
27. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contract, and grant agreements that we believe have a material effect on the financial statements.
28. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.



Michelle M. Hanson, CPA

Page Four

November 28, 2022

29. As part of your audit, you assisted with preparation of the financial statements and related disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
30. The Marcum-Illinois Union Elementary School District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
31. The Marcum-Illinois Union Elementary School District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
32. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
33. There are no fiduciary activities reported in the financial statements as described in GASB Statement No. 84, as amended.
34. The financial statements properly classify all funds and activities in accordance with GAAP.
35. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
36. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
37. Provisions for uncollectible receivables have been properly identified and recorded.
38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
39. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.



Michelle M. Hanson, CPA

Page Five

November 28, 2022

42. Capital assets, including intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
43. We have appropriately disclosed the Marcum-Illinois Union Elementary School District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
44. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
45. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
46. With respect to the supplementary information other than RSI, including the District Organization Structure, Schedule of Average Daily Attendance, Schedule of Instructional Time, Schedule of Charter Schools, Schedule of Financial Trends and Analysis, Reconciliation of Annual Financial and Budget Report with Audited Financial Statements and the Combining Non-Major Fund Statements (supplementary information):
 - a. We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signed: 
Superintendent



Marcum-Illinois Union Elementary School District
Schedule of Unrecorded Adjustments
As of and for the Year Ended June 30, 2022

The following items represent potential adjustments that were not recorded as adjustments to the financial statements because they are considered immaterial both individually and in the aggregate.

I did not adjust the amount reported for Cash in County Treasury at June 30, 2022 to the current fair value amount. Had I recorded the adjustment, the District's total amount reported as Cash in County Treasury would decrease \$89,485.

MARCUM-ILLINOIS UNION ELEMENTARY
SCHOOL DISTRICT
COUNTY OF SUTTER
EAST NICOLAUS, CALIFORNIA
ANNUAL FINANCIAL REPORT
JUNE 30, 2022

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2022

TABLE OF CONTENTS

	<u>Page</u>
<u>FINANCIAL SECTION</u>	
Independent Auditor's Report	1
Management's Discussion and Analysis	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	14
Statement of Activities	15
Fund Financial Statements:	
Balance Sheet - Governmental Funds	16
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	17
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	18
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	19
Notes to Financial Statements	20
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP) and Actual - General Fund	52
Schedules of the District's Proportionate Share of the Net Pension Liability	53
Schedules of the District's Contributions	54
Notes to Required Supplementary Information	55

JUNE 30, 2022

TABLE OF CONTENTS

	<u>Page</u>
<u>SUPPLEMENTARY INFORMATION SECTION</u>	
Organization/Governing Board/ Administration	56
Schedule of Average Daily Attendance	57
Schedule of Instructional Time	58
Schedule of Charter Schools	59
Reconciliation of Unaudited Actuals Financial Report with Audited Financial Statements	60
Schedule of Financial Trends and Analysis	61
Combining Statements - Non-Major Governmental Funds:	
Combining Balance Sheet	62
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	63
Notes to Supplementary Information	64
<u>OTHER INDEPENDENT AUDITOR'S REPORT SECTION</u>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	65
Independent Auditor's Report on State Compliance	67
<u>AUDIT FINDINGS AND QUESTIONED COSTS SECTION</u>	
Schedule of Audit Findings and Questioned Costs	72
Section I - Summary of Auditor's Results	72

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

JUNE 30, 2022

TABLE OF CONTENTS

	<u>Page</u>
<u>AUDIT FINDINGS AND QUESTIONED COSTS SECTION (CONCLUDED)</u>	
Section II - Financial Statement Findings	72
Section III - State Award Findings and Questioned Costs	72
Summary Schedule of Prior Year Audit Findings	74

FINANCIAL SECTION



Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Marcum-Illinois Union Elementary School District
East Nicolaus, California

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

I conducted my 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. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the Marcum-Illinois Union Elementary School District and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Emphasis of Matter

Change in Accounting Principles

As described in Note 11 to the financial statements, the Marcum-Illinois Union Elementary School District adopted updated accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. My opinion is 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 Marcum-Illinois Union Elementary 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.

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 auditor's report that includes my 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*, I:

- 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 Marcum-Illinois Union Elementary 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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Marcum-Illinois Union Elementary School District's ability to continue as a going concern for a reasonable period of time.

I am 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 I identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 13, budgetary comparison information on page 52, and accounting by employer for pensions on pages 53 and 54 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Marcum-Illinois Union Elementary School District's basic financial statements. The other supplementary information listed in the table of contents, as required by the 2021-22 *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* prescribed in Title 5, *California Code of Regulations* Section 19810 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated November 28, 2022 on my consideration of the Marcum-Illinois Union Elementary School District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Marcum-Illinois Union Elementary School District's 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 Marcum-Illinois Union Elementary School District's internal control over financial reporting and compliance.



MICHELLE M. HANSON
Certified Public Accountant

November 28, 2022

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

The discussion and analysis of Marcum-Illinois Union Elementary School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2022. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on page 1, notes to the basic financial statements and the District's financial statements.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued June 1999. Certain comparative information is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

- The District continues to provide a quality educational program to its students and remains in positive financial status due to healthy reserves.
- Total General Fund revenues and other sources were more than expenditures and other uses by \$386 thousand, ending the year with available reserves of \$1.1 million, exceeding the State recommended reserve level of 5% of total outgo in the General Fund. The Cafeteria Fund operated in the black, supplemented by Federal and State pandemic funding, but the Child Development Fund needed a contribution from the General Fund of \$13 thousand. The District prioritizes early education with preschool to support growing the elementary school program
- The District implemented GASB Statement No. 87, Leases as required in 2021-2022. The effect of the change in this standard was an increase of \$5.7 million to lease receivable and deferred inflow of resources in the General Fund and Statement of Net Position relating to the real property the District leases to South Sutter Charter School.
- The District's portion of unfunded STRS and PERS pension liability, based on the most recent actuarial valuations, decreased \$1.5 million. The most significant contributing factor to this decrease was the difference between projected and actual earnings on plan investments in 2020-2021, but this will be amortized over the next five years as a reduction to deferred inflow of resources.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

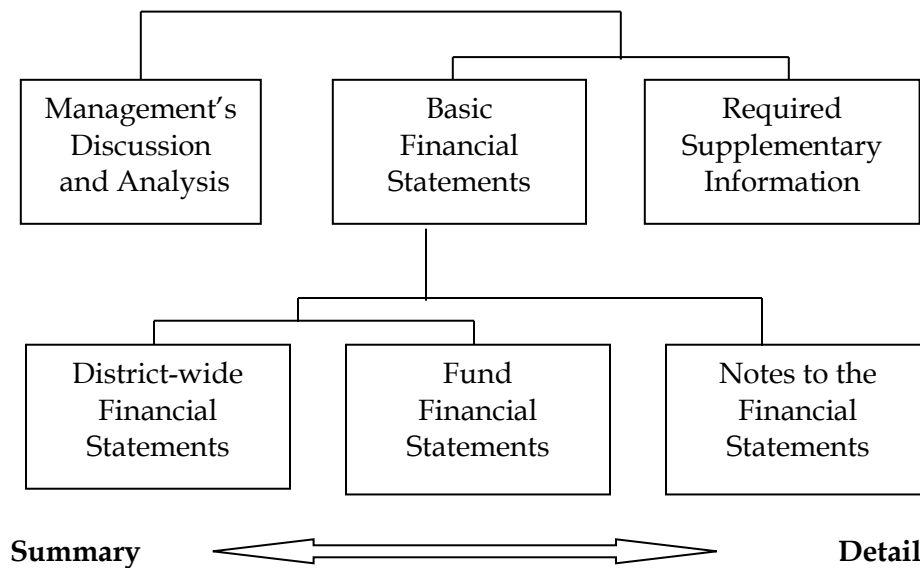
MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management’s discussion and analysis (this section), the basic financial statements, and required supplementary information. These statements are organized so the reader can understand the Marcum-Illinois Union Elementary School District as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

Components of the Financial Section



The first two statements are *district-wide financial statements*, the Statement of Net Position and Statement of Activities. These statements provide information about the activities of the whole District, presenting both an aggregate view of the District’s finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the District’s more significant funds with all other non-major funds presented in total in one column. A comparison of the District’s budgets for the General Fund is included.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Reporting the School District as a Whole

Statement of Net Position and the Statement of Activities

These two statements provide information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets and liabilities using the accrual basis of accounting. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid. These statements report information on the district as a whole and its activities in a way that helps answer the question, "How did we do financially during 2021-2022?"

These two statements report the District's net position and changes in that position. This change in net position is important because it tells the reader that, for the District as a whole, the financial position of the District has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Over time, the increases or decreases in the District's net position, as reported in the Statement of Activities, are one indicator of whether its financial health is improving or deteriorating. The relationship between revenues and expenses indicates the District's operating results. However, the District's goal is to provide services to our students, not to generate profits as commercial entities. One must consider many other non-financial factors, such as the quality of education provided and the safety of the schools to assess the overall health of the District.

- ◆ Increases or decreases in the net position of the District over time are indications of whether its financial position is improving or deteriorating, respectively.
- ◆ Additional non-financial factors such as condition of school buildings and other facilities, and changes to the property tax base of the District need to be considered in assessing the overall health of the District.

Reporting the School District's Most Significant Funds

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds - not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. Some funds are required to be established by State law. However, the District establishes other funds to control and manage money for specific purposes.

- ◆ **Governmental Funds**

All of the District's activities are reported in governmental funds. The General Fund is the only major governmental fund of the District. Governmental funds focus on how money flows into and out of the funds and the balances that remain at the end of the year. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

OVERVIEW OF THE FINANCIAL STATEMENTS (CONCLUDED)

Reporting the School District's Most Significant Funds (Concluded)

Fund Financial Statements (Concluded)

◆ Governmental Funds (Concluded)

The governmental fund statements provide a detailed short-term view of the District's operations and services that help determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS

The District's net position was \$2.0 million at June 30, 2022. Of this amount a deficit \$812 thousand was unrestricted, \$360 thousand was restricted, and net investment in capital assets, accounted for \$2.5 million. A comparative analysis of government-wide data is presented in Table 1.

**Comparative Statement of Net Position
Table 1**

	Governmental Activities	
	2022	(Restated) 2021
ASSETS		
Cash	\$ 1,863,333	\$ 827,524
Receivables	420,911	893,802
Stores inventory	1,349	1,097
Prepaid expenses	1,926	
Lease receivable	5,576,274	5,744,099
Capital assets	2,817,417	2,936,728
Total assets	<u>10,681,210</u>	<u>10,403,250</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>644,716</u>	<u>872,926</u>
LIABILITIES		
Accounts payable and other current liabilities	559,470	374,180
Unearned revenue	60,586	28,121
Net pension liability	1,904,128	3,385,295
Total liabilities	<u>2,524,184</u>	<u>3,787,596</u>
DEFERRED INFLOWS OF RESOURCES	<u>6,778,412</u>	<u>5,933,608</u>
NET POSITION		
Net investment in capital assets	2,474,745	2,613,916
Restricted	360,206	180,545
Unrestricted (deficit)	<u>(811,621)</u>	<u>(1,239,489)</u>
Total net position	<u>\$ 2,023,330</u>	<u>\$ 1,554,972</u>

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONTINUED)

The District's net position increased by \$468 thousand this fiscal year (see Table 2). The District's expenses for instruction, instruction related, and pupil support services represented 79% of total expenses. Administrative activities of the District accounted for 4% of total costs. The remaining 17% was spent in the areas of plant services and other expenses.

**Comparative Statement of Change in Net Position
Table 2**

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
REVENUES		
Program revenues	\$ 796,595	\$ 625,862
General revenues		
Taxes levied for general purposes	601,156	460,141
Federal and State aid not restricted to specific purposes	1,326,641	1,285,317
Interest and investment earnings	202,104	8,184
Interagency revenues	236,516	195,760
Miscellaneous	<u>270,767</u>	<u>365,086</u>
Total revenues	<u>3,433,779</u>	<u>2,940,350</u>
EXPENSES		
Instruction	1,642,063	1,896,757
Instruction related services	439,439	556,950
Pupil support services	270,868	262,567
General administration	122,556	162,755
Plant services	390,315	455,978
Other	<u>100,180</u>	<u>88,618</u>
Total expenses	<u>2,965,421</u>	<u>3,423,625</u>
Change (Decrease) in net position	<u>\$ 468,358</u>	<u>\$ (483,275)</u>

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

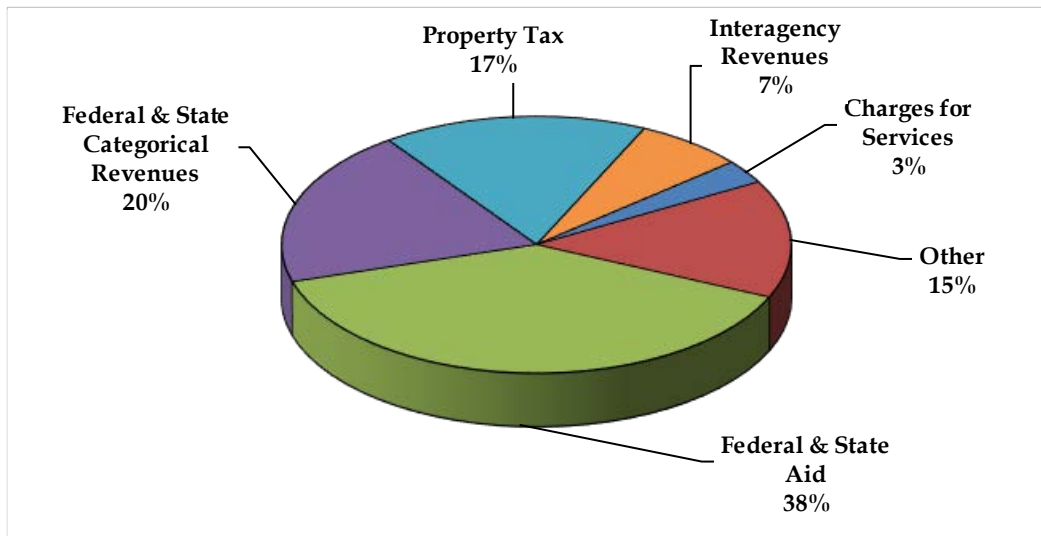
FINANCIAL ANALYSIS OF THE GOVERNMENT-WIDE STATEMENTS (CONCLUDED)

Governmental Activities

As reported in the Statement of Activities, the cost of all of the District's governmental activities this year was \$3.0 million (see Figure 2 below). Federal and State aid not restricted to specific purposes of \$1.3 million, Federal and State Categorical funding of \$680 thousand and Property Taxes of \$601 thousand represent the major portions of traditional revenue to fund this year's governmental activities (see Figure 1 below). Interagency revenues include the oversight fees received from South Sutter Charter School.

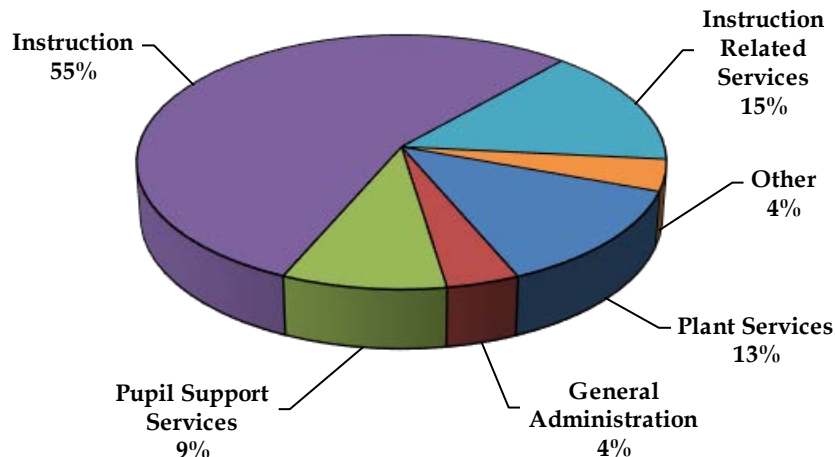
Sources of Revenue for the 2021-2022 Fiscal Year

Figure 1



Expenses for the 2021-2022 Fiscal Year

Figure 2



MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FINANCIAL ANALYSIS OF THE FUND STATEMENTS

The fund financial statements focus on individual parts of the District's operations in more detail than the government-wide statements. The District's individual fund statements provide information on inflows and outflows and balances of spendable resources. The District's Governmental Funds reported a combined fund balance of \$1.7 million which is \$429 thousand more than the previous fiscal year's combined ending balance of \$1.3 million.

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget monthly. The significant budget adjustments fell into the following categories:

- ◆ Budget revisions to the adopted budget required after approval of the State budget.
- ◆ Budget revisions to update revenues to actual enrollment information and to update expenditures for staffing adjustments related to actual enrollments during the interim financial reporting processes
- ◆ Other budget revisions are routine in nature, including adjustments to categorical revenues and expenditures based on final awards, and adjustments between expenditure categories for school and department budgets.

The District ended the year with an increase of \$386 thousand to the General Fund ending balance. The State recommends an ending reserve for economic uncertainties of \$71 thousand, or 5% (\$144 thousand) of total general fund expenditures and other outgo, whichever is greater. The District was able to meet its requirement.

CAPITAL ASSET AND DEBT ADMINISTRATION

The GASB Standard adopted during 2021-2022 has improved accounting and financial reporting by establishing a model for reporting operating leases as assets and liabilities under the principle that these arrangements are financings of the right to use an underlying (intangible) asset. The following Tables 3 and 4 reflect these changes which are also described further in Note 8 and Note 11 to the financial statements.

Capital Assets

By the end of the 2021-2022 fiscal year, the District has invested \$6.9 million in a broad range of capital assets, including school buildings, site improvements, vehicles, and equipment. In 2021-2022, the District purchased three smart TVs for classrooms, an HVAC for the Office and recarpeted nine classrooms. Depreciation expense was \$227 thousand and ending net capital assets \$2.8 million.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

CAPITAL ASSET AND DEBT ADMINISTRATION (CONCLUDED)

Capital Assets (Concluded)

**Comparative Schedule of Capital Assets
(Net of depreciation)
June 30, 2022 and 2021
Table 3**

	2022	(Restated) 2021	Difference Increase (Decrease)
Land	\$ 48,596	\$ 48,596	\$ 0
Site Improvements	683,197	763,848	(80,651)
Buildings	1,836,279	1,906,048	(69,769)
Machinery and Equipment	211,918	218,236	(6,318)
Intangible, Right-To-Use Assets	37,427		37,427
Totals	<u>\$ 2,817,417</u>	<u>\$ 2,936,728</u>	<u>\$ (119,311)</u>

Long-Term Debt

At June 30, 2022, the District had \$1.9 million in long-term debt outstanding.

**Comparative Schedule of Outstanding Debt
June 30, 2022 and 2021
Table 4**

	2022	(Restated) 2021
Financed Purchase	\$ 305,215	\$ 322,812
Lease Liability	37,457	
Net Pension Liability	1,561,456	3,062,483
Totals	<u>\$ 1,904,128</u>	<u>\$ 3,385,295</u>

The obligations are expected to be paid from the General Fund.

FACTORS BEARING ON THE DISTRICT'S FUTURE

One of the key components of our District's Strategic Plan is to remain fiscally responsible and maintain a healthy reserve. The District intends to continue to make fiscal decisions that will allow us to maintain our reserve and keep our good fiscal standing. In order to do this, we need to prepare for future financial impacts. Some items that are likely to impact the District financially in the near future are enrollment uncertainty, Special Education costs increasing, and the end of one-time funds that have been offsetting costs that may continue long term.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

FACTORS BEARING ON THE DISTRICT'S FUTURE (CONCLUDED)

Over the last few years, the enrollment at Marcum-Illinois has increased steadily. Parent interest remains high for our District due to small class sizes, strong relationships amongst students and staff, and our reputation for setting high academic and behavioral standards.

Over the next few years, it is also expected that Special Education costs will continue to rise, as will the number of students receiving Special Education Services. The District needs to prepare for an increase in students who will be receiving RSP services on site, but also for the possibility that there will likely be a student, or multiple students, who are in need of services that we cannot provide on the District campus. District students who receive services off campus have higher service costs because their needs are more severe, but also have other costs to the District including transportation costs.

The District also recognizes that over the last few years we have received one-time funds from both the state and federal government. These funds were meant to support school districts as they worked to meet new requirements resulting from the pandemic, but also to rectify the learning loss that resulted from the pandemic. Although most of these funds have already been accounted for and expended, the District will still be responsible for covering the financial costs related to these requirements in the out years.

Although there are a variety of things that may have a negative impact on the District's financial future, the District also has many things in place to help maintain the reserve and continue to be fiscally responsible. The large funding priorities in the Governor's 2022-2023 state budget include 6.56% LCFF COLA; additional 6.70% LCFF Investment; additional funding for expanded learning time for K-6 unduplicated students; Learning Recovery Emergency Block Grant; Arts, Music, and Instructional Materials Block Grant; multiyear ramp up of universal transitional kindergarten; and the implementation of a universal meal program. The income related to authorizing the District's Charter school is likely to increase as more students may seek enrollment in a non-classroom based public school in coming years. The district also has the stable income related to the lease of the Charter school's building. These factors, along with prudent fiscal decision making by the District's Governing Board and administration will continue to keep the District as fiscally responsible as possible.

Future predictions and uncertainties require management to plan carefully and prudently to provide the necessary resources to meet students' needs and continue to keep pace with inflation increases over the next several years.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, investors, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact, Maggie Irby, District Superintendent, Marcum-Illinois Union Elementary School District, 2452 El Centro Blvd. East Nicolaus, CA 95659, (530) 656-2407.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2022

	Governmental Activities
ASSETS	
Cash (Note 2)	\$ 1,863,333
Accounts Receivable (Note 3)	420,911
Stores Inventory (Note 1G)	1,349
Prepaid Expenses (Note 1G)	1,926
Lease Receivable (Note 8)	5,576,274
Capital Assets (Note 5)	
Nondepreciable Capital Assets	48,596
Depreciable Capital Assets, Net	2,731,394
Intangible Right to Use Leased Capital Assets, Net	37,427
	<hr/>
Total Assets	10,681,210
	<hr/>
DEFERRED OUTFLOWS OF RESOURCES (NOTE 1G)	
Deferred Outflows on Pensions (Note 9)	644,716
	<hr/>
LIABILITIES	
Accounts Payable and Other Current Liabilities	559,470
Unearned Revenue (Note 1G)	60,586
Long-term Liabilities (Note 6)	
Due Within One Year	27,090
Due After One Year	1,877,038
	<hr/>
Total Liabilities	2,524,184
	<hr/>
DEFERRED INFLOWS OF RESOURCES (NOTE 1G)	
Deferred Inflows on Pensions (Note 9)	1,284,056
Deferred Inflows on Leases (Note 1G)	5,494,356
	<hr/>
Total Deferred Inflows of Resources	6,778,412
	<hr/>
NET POSITION	
Net Investment in Capital Assets	2,474,745
Restricted For:	
Capital Projects	23,392
Education Programs	187,805
Other Purposes (Expendable)	65,021
Other Purposes (Nonexpendable)	83,988
Unrestricted (Deficit)	(811,621)
	<hr/>
Total Net Position	<u>\$ 2,023,330</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

STATEMENT OF ACTIVITIES

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
<u>Governmental Activities</u>				
Instruction	\$ 1,642,063	\$ 115,188	\$ 343,934	\$ (1,182,941)
Instruction-Related Services:				
Supervision of Instruction	59,846		18,880	(40,966)
Instructional Library, Media and Technology	25,962			(25,962)
School Site Administration	353,631		42,853	(310,778)
Pupil Services:				
Home-To-School Transportation	127,483			(127,483)
Food Services	142,785	1,439	206,451	65,105
All Other Pupil Services	600			(600)
General Administration:				
Data Processing	2,480			(2,480)
All Other General Administration	120,076	109	4,298	(115,669)
Plant Services	390,315			(390,315)
Ancillary Services	3,517		5,193	1,676
Community Services	67			(67)
Interest on Long-Term Debt	15,127			(15,127)
Other Outgo	81,469		58,250	(23,219)
Total Governmental Activities	<u>\$ 2,965,421</u>	<u>\$ 116,736</u>	<u>\$ 679,859</u>	<u>(2,168,826)</u>
General Revenues:				
Property Taxes Levied For:				
General Purposes				601,156
Federal and State Aid Not Restricted to Specific Purposes				1,326,641
Interest and Investment Earnings				202,104
Interagency Revenues				236,516
Miscellaneous				270,767
Total General Revenues				<u>2,637,184</u>
Change in Net Position				468,358
Net Position Beginning				<u>1,554,972</u>
Net Position Ending				<u>\$ 2,023,330</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2022

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash (Note 2)	\$ 1,818,384	\$ 56,510	\$ 1,874,894
Accounts Receivable (Note 3)	388,968	31,943	420,911
Due From Other Funds (Note 4)		13,245	13,245
Stores Inventory (Note 1G)		1,349	1,349
Prepaid Expenditures (Note 1G)	1,327	599	1,926
Lease Receivable (Note 8)	5,576,274		5,576,274
Total Assets	<u>\$ 7,784,953</u>	<u>\$ 103,646</u>	<u>\$ 7,888,599</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Deficit Cash (Note 2)		\$ 11,561	\$ 11,561
Accounts Payable	\$ 558,036	1,434	559,470
Unearned Revenue (Note 1G)	60,586		60,586
Due to Other Funds (Note 4)	13,245		13,245
Total Liabilities	<u>631,867</u>	<u>12,995</u>	<u>644,862</u>
Deferred Inflows of Resources:			
Leases (Note 1G)	5,494,356		5,494,356
Fund Balances (Note 1G):			
Nonspendable	85,315	2,198	87,513
Restricted	187,805	88,453	276,258
Assigned	286,516		286,516
Unassigned	1,099,094		1,099,094
Total Fund Balances	<u>1,658,730</u>	<u>90,651</u>	<u>1,749,381</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 7,784,953</u>	<u>\$ 103,646</u>	<u>\$ 7,888,599</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

Total fund balance - governmental funds \$ 1,749,381

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets: 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	\$ 6,825,182	
Accumulated depreciation	(4,045,192)	
Right to use leased assets	38,061	
Accumulated amortization	<u>(634)</u>	
Net		2,817,417

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:

Financed purchases	\$ 305,215	
Lease liability	37,457	
Net pension liability	<u>1,561,456</u>	
Total		(1,904,128)

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 outflows of resources relating to pensions	\$ 644,716	
Deferred inflows of resources relating to pensions	<u>(1,284,056)</u>	
Net		<u>(639,340)</u>

Total net position - governmental activities \$ 2,023,330

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

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

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES			
Local Control Funding			
Formula Sources:			
State Apportionments	\$ 1,848,126		\$ 1,848,126
Local Sources	<u>41,468</u>		<u>41,468</u>
Total Local Control Funding			
Formula Sources	1,889,594		1,889,594
Federal Revenue	153,017	\$ 173,637	326,654
Other State Revenue	436,041	81,040	517,081
Other Local Revenue	<u>755,842</u>	<u>88,002</u>	<u>843,844</u>
Total Revenues	<u>3,234,494</u>	<u>342,679</u>	<u>3,577,173</u>
EXPENDITURES			
Certificated Salaries	809,699	99,657	909,356
Classified Salaries	589,091	25,157	614,248
Employee Benefits	738,745	75,586	814,331
Books and Supplies	173,062	97,312	270,374
Services and Other			
Operating Expenditures	330,049	15,117	345,166
Capital Outlay	117,703		117,703
Debt Service:			
Principal Retirement	18,201		18,201
Interest and Fiscal Charges	15,127		15,127
Other Outgo	<u>81,469</u>		<u>81,469</u>
Total Expenditures	<u>2,873,146</u>	<u>312,829</u>	<u>3,185,975</u>
Excess of Revenues Over Expenditures	<u>361,348</u>	<u>29,850</u>	<u>391,198</u>
Other Financing Sources (Uses):			
Operating Transfers In (Note 4)		13,245	13,245
Operating Transfers Out (Note 4)	(13,245)		(13,245)
Other Sources-Lease	<u>38,061</u>		<u>38,061</u>
Total Other Financing Sources (Uses)	<u>24,816</u>	<u>13,245</u>	<u>38,061</u>
Excess of Revenues and Other Financing Sources Over Expenditures	386,164	43,095	429,259
Fund Balances - July 01, 2021	<u>1,272,566</u>	<u>47,556</u>	<u>1,320,122</u>
Fund Balances - June 30, 2022	<u>\$ 1,658,730</u>	<u>\$ 90,651</u>	<u>\$ 1,749,381</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Net change (decrease) in fund balances - total governmental funds \$ 429,259

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period was:

Expenditures for capital outlay	\$	69,419	
Depreciation expense		(226,157)	
Expenditures for leased assets		38,061	
Amortization expense		<u>(634)</u>	
Net			(119,311)

Pensions: In government 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: 178,270

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 18,201

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt were: (38,061)

Total change in net position - governmental activities \$ 468,358

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The District accounts for its financial transactions in accordance with the 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 Accountant (AICPA).

A. Reporting Entity

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards and agencies that are not legally separate from the District. For Marcum-Illinois Union Elementary School District, this includes general operations, food service, and student related activities of the District. The District has considered all potential component units in determining how to define the reporting entity, using criteria set forth in accounting principles generally accepted in the United States of America. The District determined that there are no potential component units that meet the criteria for inclusion within the reporting entity.

B. 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 activities of the District and its component units.

The government-wide statements are prepared using the economic resources measurement focus which 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 statements and the statements for the governmental funds.

The government-wide 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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Concluded)

Government-wide Financial Statements (Concluded):

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 and the modified accrual basis of accounting. With this measurement focus, only current asset 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.

C. 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.

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 a 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 60 days after year-end. Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Concluded)

Revenues - exchange and non-exchange transactions (Concluded):

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 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 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.

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 expenditures 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. Expenditures incurred in the unrestricted resources shall be reduced first from the committed resources, then from assigned resources and lastly, the unassigned resources.

D. 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, revenues, and expenditures or expenses, as appropriate. District 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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fund Accounting (Concluded)

The major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. The District reports the following major fund:

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.

E. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles 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 Board of Trustees and District Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budget is presented for the General Fund as required supplementary information in the financial statements.

Formal budgetary integration was employed as a management control device during the 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.

F. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity

1. Deposits and Investments

Cash balances held in commercial bank accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation.

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash in the 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 cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investments losses are proportionately shared by all funds in the pool.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

1. Deposits and Investments (Concluded)

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 either are secured by federal depository insurance or are collateralized.

Investments Valuation - In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools* and GASB Statement 72, *Fair Value Measurement and Application*, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available. However, the District's financial statements do not reflect the fair value of investments as the differences between total investment cost and fair value has been determined to be immaterial.

Deposits and Investment Risk Disclosures-In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures (Amendment of GASB Statement No. 3)*, certain disclosure requirements, if applicable, for Deposits and Investment Risks are specified in the following areas:

- Interest Rate Risk
- Credit Risk
 - Overall
 - Custodial Credit Risk
 - Concentrations of Credit Risk

2. Stores Inventory and Prepaid Expenditures

Inventories are recorded using the consumption method, in that inventory acquisitions are initially recorded in inventory (asset) accounts and are charged as expenditures when used. Reported inventories are equally offset by nonspendable fund balance, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets. The District's cafeteria inventory valuation is First-in-First-out (FIFO).

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

2. Stores Inventory and Prepaid Expenditures (Concluded)

Prepaid expenditures (expenses) represent amounts paid in advance of receiving goods or services. 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 expenditures in the period benefitted.

3. Lease Receivable

The lease receivable is measured at the present value of lease payments expected to be received during the lease term. A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

4. Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over an estimated useful life of 5 to 50 years depending on the asset class.

5. Right to Use Leased Assets

Right to use lease assets have been recorded as a result of implementing GASB 87. The right to use lease assets 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, any ancillary charges necessary to place the lease into service. The lease liabilities are measured at the present value of payments expected to be made during the lease term.

The District will recognize amortization expense related to the lease asset, representing the decrease in the useful life of the right to use the underlying asset over the lease term. Consistent with the foundation principle that a lease is a financing, the District will recognize interest expense related to the amortization of the discount on the lease liability.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until then.

7. 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 that cash received on specific projects and programs exceeds qualified expenditures.

8. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net positions of the California State Teachers Retirement Plan (STRP) and the CalPERS Schools Pool Cost-Sharing Multiple Employer Plan (PERF B) and additions to/deductions from STRP and PERF B fiduciary net positions have been determined on the same basis as they are reported separately by CalSTRS and CalPERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes.

For this report, the following timeframes are used:

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

Gains and losses related to changes in total pension liability are recognized in pension expense systematically over time. The first amortized amounts are recognized in pension expense for the year the gain or loss occurs.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

8. Pensions (Concluded)

The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

9. Compensated Absences

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Accumulated 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. At retirement, each classified member will receive .004 year of service credit for each day of unused sick leave.

Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

10. 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.

11. Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets - This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

11. Net Position (Concluded)

Restricted Net Position - This amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments.

Unrestricted Net Position - This amount is all net position that does not meet the definition of "net investment in capital assets" or "restricted net position".

12. Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the District's policy is to apply restricted net position first.

13. Fund Equity

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned, based primarily on the extent to which the District is bound to honor constraints on how specific amounts are to be spent:

Nonspendable Fund Balance - Includes the portions of fund balance that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained by the District.

Restricted Fund Balance - Includes amounts subject to externally imposed and legally enforceable constraints.

Committed Fund Balance - Includes amounts subject to District constraints self-imposed by formal action of the District Governing Board.

Assigned Fund Balance - Includes amounts the District intends to use for a specific purpose. Assignments may be established by the District Governing Board, or the Superintendent or designee of the District.

Unassigned Fund Balance - Includes the residual balance that has not been assigned to other funds and is not restricted, committed, or assigned to specific purposes.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

13. Fund Equity (Continued)

Fund Balances

The District's fund balances at June 30, 2022 consisted of the following:

	General Fund	Other Governmental Funds	Total
Nonspendable:			
Revolving Fund	\$ 2,070	\$ 250	\$ 2,320
Stores Inventory		1,349	1,349
Prepaid Expenditures	1,327	599	1,926
Lease Receivable in Excess of Deferred Inflow of Resources	81,918		81,918
Total Nonspendable Fund Balance	<u>85,315</u>	<u>2,198</u>	<u>87,513</u>
Restricted For:			
Legally Restricted Categorical Funding	187,805	1,639	189,444
Student Activities		15,587	15,587
Purposes Specified in Governmental Code Sections 65970-65981		23,392	23,392
Cafeteria Program Operations		47,835	47,835
Total Restricted Fund Balance	<u>187,805</u>	<u>88,453</u>	<u>276,258</u>
Assigned For:			
Intercom System	50,000		50,000
Charter Oversight	236,516		236,516
Total Assigned Fund Balance	<u>286,516</u>	<u>0</u>	<u>286,516</u>
Unassigned:			
Reserve for Economic Uncertainties	569,667		569,667
Other Unassigned	529,427		529,427
Total Unassigned Fund Balance	<u>1,099,094</u>	<u>0</u>	<u>1,099,094</u>
Total Fund Balances	<u>\$ 1,658,730</u>	<u>\$ 90,651</u>	<u>\$ 1,749,381</u>

Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain unrestricted fund balance in its General Fund sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Continued)

13. Fund Equity (Concluded)

Fund Balance Policy (Concluded)

The purpose of the District's fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels because of temporary revenue shortfalls or unpredicted one-time expenditures.

The District has adopted a policy to achieve and maintain unrestricted fund balance in the General Fund equal to at least two months of General Fund operating expenditures, or 17% of General Fund expenditures.

Additional detailed information, along with the complete *Fund Balance Policy* can be obtained from the District.

14. Local Control Funding Formula/Property Tax

The District's local control funding formula revenue is received from a combination of local property taxes, state apportionments, and other local sources.

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 as 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 control funding formula sources by the District.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Equity (Concluded)

14. Local Control Funding Formula/Property Tax (Concluded)

The California Department of Education reduces the District's entitlement by the District local property tax revenue. The balance is paid from the state General Fund and is known as the State Apportionment.

The District's Base Local Control Funding Formula Revenue is the amount of general-purpose tax revenue, per average daily attendance (ADA), that the District is entitled to by law. This amount is multiplied by the second period ADA to derive the District's total entitlement.

H. Impact of Recently Issued Accounting Pronouncements

The GASB issued Statement No. 91, *Conduit Debt Obligations* in May 2019. This standard's primary objectives are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The Statement was postponed by GASB Statement No. 95 and is effective for periods beginning after December 15, 2021. The District has not yet determined the impact on the financial statements.

The GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* in March 2020. This standard's primary objectives are to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs) and to provide guidance for accounting and financial reporting for availability payment arrangements (APAs). This statement is effective beginning in 2022-2023. The District does not expect this Statement to have an impact on its financial statements.

The GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* in May 2020. This standard's primary objectives are to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides a capitalization criterion for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. This statement is effective beginning in 2022-2023, with early implementation encouraged. The District expects this statement to have a similar effect on its financial statements as GASB Statement No. 87 has had in 2021-2022.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 2 - CASH

A. Summary of Cash

The District had the following cash at June 30, 2022:

	<u>Fair Value</u>	<u>Carrying Amount</u>	<u>Credit Quality Rating</u>
Cash in Commercial Banks	\$ 19,641	\$ 19,641	Not Rated
Cash in Revolving Fund	2,320	2,320	Not Rated
Cash in County Treasury (net of \$11,561 deficit cash)	<u>1,751,887</u>	<u>1,841,372</u>	Not Rated
Total Cash	<u>\$ 1,773,848</u>	<u>\$ 1,863,333</u>	

B. Policies and Practices

The District is authorized by State statutes and in accordance with the District's Investment Policy (Policy) to invest in the following:

- Securities issued or guaranteed by the Federal Government or its agencies
- State Local Agency Investment Fund (LAIF)
- Insured and/or collateralized certificates of deposit

The Policy, in addition to State statutes, establishes that funds on deposit in banks must be federally insured or collateralized and investments shall (1) have maximum maturity not to exceed five years, (2) be laddered and based on cash flow forecasts; and (3) be subject to limitations to a certain percent of the portfolio for each of the authorized investments. The District's investments comply with the established policy.

Cash in Commercial Banks

Cash balances held in commercial bank accounts are insured to \$250,000 by the Federal Deposit Insurance Corporation. These amounts are held within various financial institutions. As of June 30, 2022, the carrying amount of the District's accounts were \$21,961, all of which was insured.

Cash in County Treasury

In accordance with *Education Code* Section 41001, the District maintains substantially all of its cash with the County Treasury as an involuntary participant of a common investment pool, which totaled \$371,166,617. The fair market value of this pool as of that date, as provided by the pool sponsor, was \$353,129,336. Interest is deposited into participating funds. The balance available for withdrawal is based on the accounting records maintained by the county treasurer, which is recorded on the amortized cost basis.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 2 - CASH (CONTINUED)

B. Policies and Practices

Cash in County Treasury (Concluded)

The District ended the year with a negative cash balance in the Cafeteria Fund of \$11,561. Under policies set by the Sutter County Treasurer's Office, the District is allowed to carry a negative cash balance in the fund as long as the combined District cash is positive. The District is charged interest on the negative balance by the Sutter County Treasurer.

C. Risk Disclosures

GASB Statement No. 40 requires a determination as to whether the District was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures.

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. The District manages its exposure to interest rate risk by investing in the County Pool and having the pool purchase 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.

At June 30, 2022 the District had the following investment maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (In Years)</u>		
		<u>Less than 1</u>	<u>1 to 4</u>	<u>More than 4</u>
County Treasury	<u>\$1,751,887</u>	<u>\$ 379,108</u>	<u>\$1,036,942</u>	<u>\$ 335,837</u>

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county is restricted by Government Code Section 53635 pursuant to Section 53601 to invest only 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. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the District was not exposed to credit risk.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 2 - CASH (CONCLUDED)

C. Risk Disclosures (Concluded)

Custodial Credit Risk - Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the District's name. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the District's name. At year end, the District was not exposed to custodial credit risk.

Concentration of Credit Risk - This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the District was not exposed to concentration of credit risk.

Foreign Currency Risk - This is the risk that exchange rate will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2022 consists of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Federal Government			
Categorical Aid Programs	\$ 119,481	\$ 20,535	\$ 140,016
State Government			
Local Control Funding Formula	34,110		34,110
Categorical Aid Programs	12,379	11,061	23,440
Lottery	24,036		24,036
Total State Government	70,525	11,061	81,586
Local Government	194,710		194,710
Interest	3,978	13	3,991
Miscellaneous	274	334	608
Total Accounts Receivable	<u>\$ 388,968</u>	<u>\$ 31,943</u>	<u>\$ 420,911</u>

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 4 - INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transactions among governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Interfund Receivables/Payables (Due From/Due To)

Individual fund interfund receivable and payable balances at June 30, 2022 are as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Governmental Funds:		
General Fund		\$ 13,245
Non-Major Governmental Funds:		
Child Development Fund	\$ 13,245	
Total	<u>\$ 13,245</u>	<u>\$ 13,245</u>

Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended. Interfund transfers for the 2021-2022 fiscal year were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Governmental Funds:		
General Fund		\$ 13,245
Non-Major Governmental Funds:		
Child Development Fund	\$ 13,245	
Total	<u>\$ 13,245</u>	<u>\$ 13,245</u>

The District transferred \$13,245 from the General Fund to the Child Development Fund to supplement program operations and provide positive cash flow. The District prioritizes early education with preschool to support growing the elementary school program.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

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

	(Restated) Balance July 01, 2021	Additions	Deductions	Balance June 30, 2022
Capital assets, not being depreciated:				
Land	\$ 48,596	\$ 0	\$ 0	\$ 48,596
Capital assets being depreciated:				
Buildings	4,290,596			4,290,596
Improvements of sites	1,613,010	42,537		1,655,547
Equipment	858,021	26,882	54,460	830,443
Total capital assets, being depreciated	<u>6,761,627</u>	<u>69,419</u>	<u>54,460</u>	<u>6,776,586</u>
Less accumulated depreciation for:				
Buildings	2,384,548	112,306		2,496,854
Improvements of sites	849,162	80,651		929,813
Equipment	639,785	33,200	54,460	618,525
Total accumulated depreciation	<u>3,873,495</u>	<u>226,157</u>	<u>54,460</u>	<u>4,045,192</u>
Total capital assets, being depreciated, net	<u>2,888,132</u>	<u>(156,738)</u>	<u>0</u>	<u>2,731,394</u>
Intangible right to use leased capital assets: (Note 8)				
Leased equipment		38,061		38,061
Less accumulated amortization for:				
Leased equipment		634		634
Total intangible right to use leased assets, net	<u>0</u>	<u>37,427</u>	<u>0</u>	<u>37,427</u>
Governmental activities capital assets, net	<u>\$ 2,936,728</u>	<u>\$ (119,311)</u>	<u>\$ 0</u>	<u>\$ 2,817,417</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:

Instruction	\$ 141,484
School Site Administration	2,321
Home to School Transportation	3,689
Food Services	1,671
General Administration	1,773
Plant Services	<u>75,853</u>
Total	<u>\$ 226,791</u>

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 6 - LONG-TERM DEBT

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

	(Restated) Balance July 01, 2021	Additions	Deductions	Balance June 30, 2022	Due Within One Year
Financed Purchases	\$ 322,812		\$ 17,597	\$ 305,215	\$ 19,767
Lease Liability		\$ 38,061	604	37,457	7,323
Net Pension Liability	3,062,483		1,501,027	1,561,456	
Totals	<u>\$ 3,385,295</u>	<u>\$ 38,061</u>	<u>\$ 1,519,228</u>	<u>\$ 1,904,128</u>	<u>\$ 27,090</u>

Payments for the obligations will be made from the General Fund.

NOTE 7 - FINANCED PURCHASES

On March 12, 2020 the District executed an Equipment Lease Purchase Agreement with Holman Capital Corporation for \$338,382. The financing, secured by a first lien on the equipment, was used to partially finance the costs of solar field project equipment. The District has paid all costs of equipment in excess of the amount financed or \$29,176 from the General Fund. Variable semi-annual payments began on September 12, 2020 through September 12, 2031 and include principal and 4.73% interest.

At June 30, 2022 the principal balance outstanding was \$305,215 and has been included as long-term debt in the government-wide financial statements. The annual requirements to amortize the equipment lease agreement outstanding as of June 30, 2021 are as follows:

Year Ended June 30	Principal	Interest	Total
2023	\$ 19,767	\$ 14,205	\$ 33,972
2024	22,086	13,244	35,330
2025	24,566	12,170	36,736
2026	27,212	10,977	38,189
2027	27,028	9,692	36,720
2028-2032	<u>184,556</u>	<u>25,384</u>	<u>209,940</u>
Totals	<u>\$ 305,215</u>	<u>\$ 85,672</u>	<u>\$ 390,887</u>

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 8 - LEASES

A. Lease Receivable

On October 10, 2019 the District entered into a lease of real property agreement whereby the District agrees to lease a parcel of property at 2452 El Centro Boulevard, Nicolaus, California to South Sutter Charter School (SSCS) for the purpose of constructing and operating a Resource Center. The lease term is a period of twenty-five years and contains an option to extend for an additional term of twenty-five years on the expiration of the original term. If the District is no longer SSCS's authorizer, the District may terminate this agreement. Ownership of improvements by SSCS shall vest in SSCS until the expiration of the term and any extended lease term.

All improvements including the facility constructed on the premises, at the expiration of the term or extended term of this lease shall, without compensation to SSCS, then automatically and without any act of SSCS or any third party become District's premises. SSCS shall pay to the District an annual rent for each year during the term of this lease in the amount of \$361,000 (above market rate rental value for premises) payable in four equal payments on the first business day of each successive three-month period following the effective date.

The lease receivable is measured at the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 3.4%, which is based on the lessee's incremental borrowing rate. There have been no variable payments received for this agreement.

In 2021-2022, the District recognized \$249,743 of lease revenue and \$193,175 of interest revenue under the lease.

B. Intangible Right to Use Capital Assets

The District has entered into one non-cancellable agreement to lease office equipment. The lease agreement qualifies as other than short-term leases and are therefore considered right to use leased assets under GASB 87.

The agreement was executed May 2022, to lease two copy machines and requires 60 monthly payments of \$667.12. The lease liability is measured at a discount rate of 2%, which is based on the rate implicit in the agreement. The District paid \$942 for variable payments including per copy charges for use of the equipment and sales tax not included in the measurement of the lease liability.

As a result of the lease, the District has recorded a right to use leased asset with a net book value of \$37,427 on June 30, 2022.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 8 - LEASES (CONCLUDED)

B. Intangible Right to Use Capital Assets (Concluded)

The right to use leased asset activity for the year ended June 30, 2022 was as follows:

	(Restated) Beginning Balance	Increases	Decreases	Ending Balance
Right to use leased capital assets:				
Leased equipment	\$ 0	\$ 38,061		\$ 38,061
Less accumulated amortization for:				
Leased equipment	0	634		634
Right to use leased capital assets, net	<u>\$ 0</u>	<u>\$ 37,427</u>	<u>\$ 0</u>	<u>\$ 37,427</u>

C. Lease Liability

The future minimum lease obligations 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	\$ 7,323	\$ 682	\$ 8,005
2024	7,471	534	8,005
2025	7,622	371	7,993
2026	7,776	230	8,006
2027	7,265	73	7,338
	<u>\$ 37,457</u>	<u>\$ 1,890</u>	<u>\$ 39,347</u>

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under cost-sharing multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS). For the fiscal year ended June 30, 2022, the District reported its proportionate share of the net pension liabilities, deferred outflows of resources, deferred inflows of resources and pension expense for each of the plans as follows:

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Pension Plan	Net Pension Liability	Deferred Outflows Related to Pensions	Deferred Inflows Related to Pensions	Pension Expense
CalSTRS	\$ 626,160	\$ 286,104	\$ 621,645	\$ 25,000
CalPERS	935,296	358,612	662,411	76,602
Totals	<u>\$ 1,561,456</u>	<u>\$ 644,716</u>	<u>\$ 1,284,056</u>	<u>\$ 101,602</u>

A. California State Teachers' Retirement System (CalSTRS)

Plan Description. The District contributes to the State Teachers' Retirement Plan (STRP), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by California State Teachers' Retirement System (CalSTRS). The State of California is a Nonemployer Contributing Entity to the STRP. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. Although CalSTRS is the administrator of the STRP, the State of California is the sponsor of the STRP and obligor of the trust. In addition, the State of California is both an employer and nonemployer contributing entity to the STRP.

CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com/comprehensive-annual-financial-report>.

Benefit. The STRP provides defined benefit program benefits under two formulas: 2% at 60 for members hired on or before December 31, 2012 and 2% at 62 for members hired after that date. Both formulas define hire as the date at which the member was hired to perform service that could be creditable to CalSTRS. The benefit under each formula is calculated as 2% per year of creditable service. The 2% at 60 formula uses final compensation to calculate the benefit. The 2% at 62 formula uses an average of the highest compensation for three consecutive years to calculate the benefit.

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. Active plan members under the 2% at 60 formula are required to contribute 10.25% of their salary and active plan members under the 2% at 62 formula are required to contribute 10.205% for the year ended June 30, 2022. The District and the State of California are required to contribute actuarially determined rates.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Contributions (Concluded.) The actuarial methods and assumptions used for determining the rates are those adopted by the CalSTRS Teachers' Retirement Board. Supplemental payments to CalSTRS were provided by the State of California Budget Acts of 2019 and 2020 and reduced the statutorily required employer contribution rates to 16.15% of annual payroll in 2020-2021 and 16.92% of annual payroll in 2021-2022. The required State contribution rates for fiscal years 2021-2022 and 2020-2021 were 10.828% and 10.328%, respectively.

The District's contributions to CalSTRS for the fiscal years ending June 30, 2022 and 2021 were \$121,780 and \$119,215, respectively, and equal 100% of the required contributions for each year.

Contribution by District	\$ 121,780
Contribution by State	<u>88,479</u>
Total Contribution in 2021-2022	<u>\$ 210,259</u>

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2022, the District reported a liability of \$626,160 for its proportionate share of the net pension liability for the STRP. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020. The District's proportion of the net pension liability was based on a projection of the District's and the State of California's (non-employer contributing entity) long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State of California, actuarially determined. At June 30, 2021, the District's proportion of contributions was 0.0014%, an increase of 0.00009% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$25,000 which included the State's required on-behalf contribution of \$54,916. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded).

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Outflows and Inflows of Resources:		
Difference between expected and actual experience	\$ 1,569	\$ 66,637
Changes in assumptions	88,720	
Net difference between projected and actual earnings on pension plan investments		495,309
Changes in proportion and differences between District contributions and proportionate share of contributions	74,035	59,699
District contributions subsequent to measurement date of June 30, 2021	<u>121,780</u>	
Totals	<u>\$ 286,104</u>	<u>\$ 621,645</u>

The \$121,780 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 year ended June 30, 2023. Other amounts reported as deferred outflows of resources related to pensions and deferred inflows of resources related to pension will be recognized as increases or decreases respectively in pension expense as follows:

	<u>Outflows</u>	<u>Inflows</u>
June 30, 2023	\$ 56,562	\$ 182,449
June 30, 2024	56,604	145,117
June 30, 2025	16,496	130,260
June 30, 2026	12,229	148,697
June 30, 2027	12,227	8,476
June 30, 2028	<u>10,206</u>	<u>6,646</u>
Total	<u>\$ 164,324</u>	<u>\$ 621,645</u>

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is seven years as of June 30, 2020. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five-year period.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Actuarial Assumptions. The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2020 and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Experience Study	July 1, 2015, through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-Retirement Benefit Increases	2.00% simple for DB

Mortality assumptions are based on mortality rates from the most recent CalSTRS experience study adopted by the CalSTRS Board in January 2020. The projection scale was set to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019), published by the Society of Actuaries.

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 investment staff and investment consultant as inputs to the process. For each future valuation, CalSTRS' consulting actuary (Milliman) will review the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Public Equity	42%	4.8%
Real Estate	15%	3.6%
Private Equity	13%	6.3%
Fixed Income	12%	1.3%
Risk Mitigating Strategies	10%	1.8%
Inflation Sensitive	6%	3.3%
Cash/Liquidity	2%	(0.4)%

* 20-year geometric average

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Concluded)

Discount Rate. The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10%) and assuming the contributions, benefit payments, and administrative expense occurred midyear. Based on those assumptions, the STRP'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 payment to determine the total pension liability.

Presented below is the District's proportionate share of the net pension liability of employers and the state using the current discount rate of 7.10%, as well as what the net pension liability would be if it were calculated using a discount rate that is one to three percent lower or one to three percent higher than the current rate:

<u>Discount Rate</u>	<u>Net Pension Liability of Employers</u>
3% Decrease (4.10%)	\$ 3,027,220
2% Decrease (5.10%)	\$ 2,063,144
1% Decrease (6.10%)	\$ 1,274,638
Current Discount Rate (7.10%)	\$ 626,160
1% Increase (8.10%)	\$ 87,936
2% Increase (9.10%)	\$ (362,627)
3% Increase (10.10%)	\$ (741,463)

B. California Public Employees Retirement System (CalPERS)

Plan Description. The District contributes to the School Employer Pool, known as Fund B, (PERF B), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan of school employers consisting of non-teaching and non-certified employees administered by the California Public Employees' Retirement System (CalPERS). The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State of California statutes, as legislatively amended, within the Public Employees' Retirement Law.

CalPERS issues a publicly available comprehensive annual financial report that can be obtained at <https://www.calpers.ca.gov/docs/forms-publications/cafr-2021.pdf>.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

Contributions. The benefits for the defined benefit pension plan are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the employee's date of hire. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. 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 District is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. The required employer contribution rates on applicable annual payroll for the fiscal years ending June 30, 2022 and 2021 were 22.91% and 20.70%, respectively. The District's employer contributions to CalPERS for the fiscal years ending June 30, 2022 and 2021 were \$158,092 and \$143,882, respectively and equal 100% of the required contributions for each year. The employer contribution rates for 2020-2021 and 2021-2022 were reduced by 1.98% and 2.16% from the 22.68% and 25.07% previously adopted due to amendments to Government Code Section 2085.2(a).

Benefits. The PERF B provides defined benefit program benefits based on members' years of service, age, final compensation, and benefit formula. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2022, the District reported a liability of \$935,296 for its proportionate share of the net pension liability for the PERF B. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020. 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 plan relative to the projected contributions of all participating school districts and the state, actuarially determined. At June 30, 2021, the District's proportion of contributions was 0.0046%, a decrease of 0.00132% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$76,602. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Concluded).

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Outflows and Inflows of Resources:		
Difference between expected and actual experience \$	27,921	\$ 2,205
Net difference between projected and actual earnings on pension plan investments		358,939
Changes in proportion and differences between District contributions and proportionate share of contributions	172,599	301,267
District contributions subsequent to measurement date of June 30, 2021	<u>158,092</u>	
Totals	<u>\$ 358,612</u>	<u>\$ 662,411</u>

The \$158,092 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 year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the PERF B pensions will be recognized as increases or decreases respectively in pension expense as follows:

	<u>Outflows</u>	<u>Inflows</u>
June 30, 2023	\$ 116,853	\$ 199,702
June 30, 2024	83,159	190,996
June 30, 2025	508	171,886
June 30, 2026		99,827
Total	<u>\$ 200,520</u>	<u>\$ 662,411</u>

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is four years as of the June 30, 2021 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed five-year period.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

B. California Public Employees Retirement System (CalPERS) (Continued)

Actuarial Assumptions. For the year ended June 30, 2021, the total pension liability was determined by rolling forward the June 30, 2020 total pension liability. The financial reporting actuarial valuation as of June 30, 2020, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Experience Study	July 1, 1997, through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.50%
Wage Growth	Varies by entry age and service
Post-Retirement Benefit Increases	Contract COLA up to 2.00% until purchasing power protection allowance floor on purchasing power applies, 2.50% thereafter

The PERF B uses a mortality table based on CalPERS specific data. The table includes fifteen years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016.

Discount Rate. The discount rate used to measure the total pension liability was 7.15%. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool.

The following presents the net pension liability of the Plan as of June 30, 2021, calculated using the discount rate of 7.15%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.15%) or one percentage-point higher (8.15%) than the current rate:

<u>Discount Rate</u>	<u>Plan's Net Pension Liability</u>
1% Decrease (6.15%)	\$ 1,577,040
Current Discount Rate (7.15%)	\$ 935,296
1% Increase (8.15%)	\$ 402,510

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.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 9 - EMPLOYEE RETIREMENT SYSTEMS (CONCLUDED)

B. California Public Employees Retirement System (CalPERS) (Concluded)

The table below reflects 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 geometric rates of return are net of administrative expenses.

Asset Class ¹	Real Return Allocation	Real Return Years 1-10 ^{2,4}	Real Return Years 11+ ^{3,4}
Global Equity	50%	4.80%	5.98%
Fixed Income	28%	1.00%	2.62%
Inflation Assets	0%	0.77%	1.81%
Private Equity	8%	6.30%	7.23%
Real Assets	13%	3.75%	4.93%
Liquidity	1%	0%	(.92)%

¹ In the CalPERS' ACFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-Term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

² An expected inflation of 2.00% used for this period

³ An expected inflation of 2.92% used for this period

⁴ Figures are based on previous ALM of 2017

Pension Plan Fiduciary Net Position. The plan fiduciary net position disclosed in this report may differ from the plan assets reported in the Schools Pool funding actuarial valuation reported due to several reasons. First, for the accounting valuation, items such as deficiency reserves, fiduciary self-insurance and OPEB expense are included in fiduciary net position. These amounts are excluded for rate setting purposes in the funding actuarial valuation. In addition, differences may result from early closing and final reconciled reserves.

C. Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (STRP or PERF B) must be covered by social security or an alternative plan. The District has elected to use Social Security.

NOTE 10 - STUDENT ACTIVITY FUND

The Student Body Funds often engage in activities which involve cash transactions. These transactions are not subject to adequate internal accounting control prior to deposits being recorded in the bank accounts. It has been determined on a cost benefit basis that providing increased internal control in this area does not justify the additional costs that would be necessary to control receipts prior to the point of deposit.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 11 - RESTATEMENT OF BEGINNING BALANCES ON THE STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET

The amounts previously reported at June 30, 2021 as shown below in the respective Statement of Net Position and General Fund have been restated due to the implementation of GASB Statement 87, *Leases*. The June 30, 2021 ending balances have been restated as follows:

	Statement of Net Position
	<u> </u>
Net Position, June 30, 2021 as originally reported	\$ 1,554,972
Lease Receivable	5,744,099
Deferred Inflows of Resources-Leases	<u>(5,744,099)</u>
Net Adjustments	<u>0</u>
Net Position, June 30, 2021 as restated	<u>\$ 1,554,972</u>
	Balance Sheet Governmental Funds
	<u> </u>
Fund Balance, June 30, 2021 as originally	\$ 1,554,972
Lease Receivable	5,744,099
Deferred Inflows of Resources-Leases	<u>(5,744,099)</u>
Net Adjustments	<u>0</u>
Fund Balance, June 30, 2021 as restated	<u>\$ 1,554,972</u>

This GASB Statement No. 87, *Leases* restatement resulted in an identical increase in District assets and District liabilities. Effectively, the Net Position and Fund balance reported as of June 30, 2021 is unchanged.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 12 - COMMITMENTS AND CONTINGENCIES

A. Litigation

The District may be involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of any litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2022.

B. 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.

C. Joint Ventures

The District participates in one joint venture under a joint powers agreement (JPA) with North Valley Schools Insurance Group (NVSIG) for property and liability coverage and workers' compensation insurance. The relationship between the District the JPA is such that the JPA is not a component unit of the District for financial reporting purposes.

The JPA arranges for and/or provides coverage for its members. The JPA is governed by a board consisting of a representative from each member district. The board controls the operations of the JPA, including selection of management and approval of operating budget independent of any influence by the member district beyond their representation on the board. The member district pays premiums commensurate with the levels of coverage requested and shares surpluses and deficits proportionately to their participation in the JPA.

NOTE 13 - RISK MANAGEMENT

A. Property and Liability

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2022, the District contracted with North Valley Schools Insurance Group (NVSIG) for property and liability insurance coverage and for theft insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant change in coverage from the prior year.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 13 - RISK MANAGEMENT (CONCLUDED)

B. Workers' Compensation

For fiscal year 2021-2022, the District participated in the North Valley Schools Insurance Group (NVSIG), an insurance purchasing pool for workers' compensation insurance. The intent of the NVSIG is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the NVSIG. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in the NVSIG. Each participant pays its workers' compensation premium based on its individual rate.

Total savings are then calculated, and each participant's individual performance is compared to the overall savings percentage. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement ensures that each participant shares equally in the overall performance of the NVSIG. Participation in the NVSIG is limited to districts that can meet the NVSIG selection criteria.

NOTE 14 - SUBSEQUENT EVENTS

On October 13, 2022, the District entered into a contract for the installation of a new intercom system for a cost of \$46,400. This purchase was included in the District's General Fund assigned ending fund balance as of June 30, 2022.

Management has evaluated subsequent events through November 28, 2022, the date on which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP) AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Amounts (GAAP Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
State Apportionments	\$ 1,814,742	\$ 1,814,011	\$ 1,848,126	\$ 34,115
Local Sources	33,982	35,069	41,468	6,399
Total Local Control Funding Formula Sources	1,848,724	1,849,080	1,889,594	40,514
Federal Revenue	33,635	155,439	153,017	(2,422)
Other State Revenue	209,005	436,215	436,041	(174)
Other Local Revenue	606,564	622,257	755,842	133,585
Total Revenues	<u>2,697,928</u>	<u>3,062,991</u>	<u>3,234,494</u>	<u>171,503</u>
EXPENDITURES				
Certificated Salaries	843,877	809,699	809,699	
Classified Salaries	564,523	589,091	589,091	
Employee Benefits	727,564	745,382	738,745	6,637
Books and Supplies	106,476	175,103	173,062	2,041
Services and Other				
Operating Expenditures	353,224	334,030	330,049	3,981
Capital Outlay	97,616	117,859	117,703	156
Debt Service:				
Principal Retirement	15,570	18,337	18,201	136
Interest and Fiscal Charges	15,824	15,887	15,127	760
Other Outgo	75,000	95,592	81,469	14,123
Total Expenditures	<u>2,799,674</u>	<u>2,900,980</u>	<u>2,873,146</u>	<u>27,834</u>
Excess of Revenues Over (Under) Expenditures	<u>(101,746)</u>	<u>162,011</u>	<u>361,348</u>	<u>199,337</u>
Other Financing Sources (Uses):				
Operating Transfers Out	(74,407)	(13,321)	(13,245)	76
Other Sources-Lease		38,061	38,061	
Total Other Financing Sources (Uses)	<u>(74,407)</u>	<u>24,740</u>	<u>24,816</u>	<u>76</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(176,153)	186,751	386,164	199,413
Fund Balances - July 01, 2021	<u>1,153,827</u>	<u>1,272,566</u>	<u>1,272,566</u>	<u>0</u>
Fund Balances - June 30, 2022	<u>\$ 977,674</u>	<u>\$ 1,459,317</u>	<u>\$ 1,658,730</u>	<u>\$ 199,413</u>

SEE ACCOMPANYING NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULES OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

California State Teachers' Retirement System (CalSTRS)

Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	State's Proportionate Share of the NPL Associated with District	Total NPL Attributed to District	District's Covered-Employee Payroll	District's Proportionate Share of the NPL as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
2022	0.0014%	\$ 626,160	\$ 313,278	\$ 939,438	\$ 738,173	85%	87%
2021	0.0013%	\$ 1,246,251	\$ 642,437	\$ 1,888,688	\$ 710,082	176%	73%
2020	0.0013%	\$ 1,156,140	\$ 630,757	\$ 1,786,897	\$ 630,757	169%	73%
2019	0.0012%	\$ 1,121,783	\$ 642,276	\$ 1,764,059	\$ 650,991	172%	71%
2018	0.0012%	\$ 1,094,324	\$ 647,399	\$ 1,741,723	\$ 624,769	175%	70%
2017	0.0013%	\$ 1,088,798	\$ 619,925	\$ 1,708,723	\$ 675,666	161%	70%
2016	0.0013%	\$ 890,450	\$ 447,651	\$ 1,338,101	\$ 606,160	147%	74%
2015	0.0010%	\$ 584,370	\$ 357,858	\$ 942,228	\$ 584,483	100%	77%

Public Employee Retirement System (CalPERS)

Year Ended June 30	District's Proportion of the NPL	District's Proportionate Share of the NPL	District's Covered-Employee Payroll	District's Proportionate Share of the NPL as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
2022	0.0046%	\$ 935,296	\$ 695,082	135%	81%
2021	0.0059%	\$ 1,816,232	\$ 646,818	281%	70%
2020	0.0044%	\$ 1,271,188	\$ 604,662	210%	70%
2019	0.0043%	\$ 1,145,060	\$ 566,615	202%	71%
2018	0.0047%	\$ 1,113,202	\$ 591,359	188%	72%
2017	0.0049%	\$ 964,569	\$ 587,170	164%	74%
2016	0.0050%	\$ 742,264	\$ 557,489	133%	79%
2015	0.0037%	\$ 420,040	\$ 434,163	97%	83%

SEE ACCOMPANYING NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULES OF THE DISTRICT'S CONTRIBUTIONS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

California State Teachers' Retirement System (CalSTRS)

Year Ended June 30	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2022	\$ 121,780	\$ (121,780)	\$ 0	\$ 719,740	16.92%
2021	\$ 119,215	\$ (119,215)	\$ 0	\$ 738,173	16.15%
2020	\$ 121,424	\$ (121,424)	\$ 0	\$ 710,082	17.10%
2019	\$ 111,401	\$ (111,401)	\$ 0	\$ 684,281	16.28%
2018	\$ 93,938	\$ (93,938)	\$ 0	\$ 650,991	14.43%
2017	\$ 78,596	\$ (78,596)	\$ 0	\$ 624,769	12.58%
2016	\$ 72,499	\$ (72,499)	\$ 0	\$ 675,666	10.73%
2015	\$ 53,827	\$ (53,827)	\$ 0	\$ 606,160	8.88%

Public Employee Retirement System (CalPERS)

Year Ended June 30	Contractually Required Contribution	Contributions in Relation to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
2022	\$ 158,092	\$ (158,092)	\$ 0	\$ 690,057	22.91%
2021	\$ 143,882	\$ (143,882)	\$ 0	\$ 695,082	20.70%
2020	\$ 127,559	\$ (127,559)	\$ 0	\$ 646,818	19.72%
2019	\$ 109,214	\$ (109,214)	\$ 0	\$ 604,662	18.06%
2018	\$ 88,001	\$ (88,001)	\$ 0	\$ 566,615	15.53%
2017	\$ 82,128	\$ (82,128)	\$ 0	\$ 591,359	13.89%
2016	\$ 69,562	\$ (69,562)	\$ 0	\$ 587,170	11.85%
2015	\$ 65,622	\$ (65,622)	\$ 0	\$ 557,489	11.77%

SEE ACCOMPANYING NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - PURPOSE OF SCHEDULES

A. Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Trustees to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

As of June 30, 2022, the excess of expenditures over appropriations were as follows:

	<u>Excess Expenditures</u>
<u>Non-Major Governmental Funds:</u>	
Student Activity Fund	
Contract Services	\$ 1,444
Child Development Fund	
Classified Salaries	\$ 11
Contract Services	\$ 471
Cafeteria Fund	
Classified Salaries	\$ 717
Food and Supplies	\$ 5,700

The District incurred unanticipated expenditures for which the budgets were not revised.

B. Schedules of the District's Proportionate Share of the Net Pension Liability

These schedules present information on the District's portion of the Net Pension Liability of CalSTRS and the Net Pension Liability of CalPERS in compliance with GASB 68. The amounts presented for each fiscal year were determined as of the measurement date that occurred one year prior. These will be 10-year schedules. Years will be added to these schedules in future fiscal years until 10 years of information is available.

C. Schedules of the District's Contributions

These schedules provide information about the District's required and actual contributions to CalSTRS and CalPERS during the year. These will be 10-year schedules. Years will be added to these schedules in future fiscal years until 10 years of information is available.

SUPPLEMENTARY INFORMATION SECTION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

EAST NICOLAUS, CALIFORNIA

JUNE 30, 2022

ORGANIZATION

The Marcum-Illinois Union Elementary School District was established in 1926 and is located in Sutter County. There were no changes in the boundaries of the District during the current year. The District currently operates one elementary school.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Jeff Moore	President	December, 2024
Jill Bramhill	Clerk	December, 2024
Alan Menigoz	Member	December, 2022
Keith Turner	Member	December, 2022
Joshua Wanner	Member	December, 2024

ADMINISTRATION

Maggie Irby
Superintendent/Principal

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF AVERAGE DAILY ATTENDANCE

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Second Period Report <u>2C987FAF</u>	Annual Report <u>A6F78D21</u>
Regular ADA		
Transitional Kindergarten through Third	80	80
Fourth through Sixth	61	61
Seventh and Eighth	<u>33</u>	<u>33</u>
ADA Totals	<u>174</u>	<u>174</u>

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>Grade Level</u>	<u>Minutes Requirement</u>	<u>2021-2022 Actual Minutes Offered</u>	<u>2021-2022 Actual Days Offered</u>	<u>Status</u>
TK	36,000	59,025	180	In Compliance
Kindergarten	36,000	59,025	180	In Compliance
Grade 1	50,400	54,675	180	In Compliance
Grade 2	50,400	55,500	180	In Compliance
Grade 3	50,400	55,875	180	In Compliance
Grade 4	54,000	56,700	180	In Compliance
Grade 5	54,000	56,700	180	In Compliance
Grade 6	54,000	57,300	180	In Compliance
Grade 7	54,000	57,300	180	In Compliance
Grade 8	54,000	57,300	180	In Compliance

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF CHARTER SCHOOLS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

<u>Charter Schools Chartered by District</u>	<u>Charter School Number</u>	<u>Included in District Financial Statements, or Separate Report</u>
South Sutter Charter School	0724	Separate Report

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUALS
FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Auditor's Comments

The audited financial statements of all funds were in agreement with the Unaudited Actual Financial Report for the year ended June 30, 2022.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Budget 2022-2023	2021-2022	2020-2021	2019-2020
<u>General Fund</u>				
Revenues and Other Financial Sources	\$ 2,845,471	\$ 3,272,555	\$ 2,757,373	\$ 2,996,277
Expenditures	2,873,332	2,873,146	2,922,557	2,663,684
Other Uses and Transfers Out	58,223	13,245	69,020	54,651
Total Outgo	2,931,555	2,886,391	2,991,577	2,718,335
Change in Fund Balance (Decrease)	(86,084)	386,164	(234,204)	277,942
Ending Fund Balance	\$ 1,169,743	\$ 1,658,730	\$ 1,272,566	\$ 1,506,770
Available Reserves	\$ 875,890	\$ 1,099,094	\$ 880,971	\$ 1,009,035
Reserve for Economic Uncertainties	\$ 586,311	\$ 569,667	\$ 448,737	\$ 519,329
Unassigned Fund Balance	\$ 289,579	\$ 529,427	\$ 432,234	\$ 489,706
Available Reserves as a Percentage of Total Outgo	29.9%	38.1%	29.4%	37.1%
Total Long-Term Debt	\$ 1,877,038	\$ 1,904,128	\$ 3,385,295	\$ 2,765,710
Average Daily Attendance (ADA) at P-2	175	174	175	175

The General Fund balance has increased by \$429,902 over the past three years. For a District this size, the State recommends available reserves of at least 5% of total General Fund expenditures, transfers out and other uses (\$144,320). Available reserves consist of all unassigned fund balances in the General Fund.

Long-term debt has decreased \$861,582 over the past two years. The District financed a solar field during 2020-2021 and the District's proportionate share of the unfunded STRS and PERS liabilities decreased by \$1,501,027 in 2021-2022 because of the difference between projected and actual earnings on plan investments in 2020-2021.

ADA has decreased by 1 over the past two years. An increase of 1 ADA has been budgeted for the fiscal year ending June 30, 2023. Due to the Covid-19 pandemic ADA was not reported in 2020-2021. Funding was based on ADA as reported in 2019-2020.

The amounts presented as Budget 2022-2023 are provided for additional analysis and have not been audited.

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2022

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	Total Other Governmental Funds
ASSETS					
Cash	\$ 15,587		\$ 17,588	\$ 23,335	\$ 56,510
Accounts Receivable		\$ 305	31,581	57	31,943
Due From Other Funds		13,245			13,245
Stores Inventory			1,349		1,349
Prepaid Expenditures		599			599
Total Assets	<u>\$ 15,587</u>	<u>\$ 14,149</u>	<u>\$ 50,518</u>	<u>\$ 23,392</u>	<u>\$ 103,646</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Deficit Cash		\$ 11,561			\$ 11,561
Accounts Payable		350	\$ 1,084		1,434
Total Liabilities	<u>\$ 0</u>	<u>11,911</u>	<u>1,084</u>	<u>\$ 0</u>	<u>12,995</u>
Fund Balances:					
Nonspendable		599	1,599		2,198
Restricted	15,587	1,639	47,835	23,392	88,453
Total Fund Balances	<u>15,587</u>	<u>2,238</u>	<u>49,434</u>	<u>23,392</u>	<u>90,651</u>
Total Liabilities and Fund Balances	<u>\$ 15,587</u>	<u>\$ 14,149</u>	<u>\$ 50,518</u>	<u>\$ 23,392</u>	<u>\$ 103,646</u>

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	Total Other Governmental Funds
REVENUES					
Federal Revenue		\$ 6,600	\$ 167,037		\$ 173,637
Other State Revenue		71,204	9,836		81,040
Other Local Revenue	\$ 5,194	74,541	1,453	\$ 6,814	88,002
Total Revenues	5,194	152,345	178,326	6,814	342,679
EXPENDITURES					
Certificated Salaries		99,657			99,657
Classified Salaries		1,211	23,946		25,157
Employee Benefits		59,639	15,947		75,586
Books and Supplies	2,073	1,539	93,700		97,312
Services and Other Operating Expenditures	1,444	3,539	10,134		15,117
Total Expenditures	3,517	165,585	143,727	0	312,829
Excess of Revenues Over (Under) Expenditures	1,677	(13,240)	34,599	6,814	29,850
Other Financing Sources: Operating Transfers In		13,245			13,245
Excess of Revenues and Other Financing Sources Over Expenditures	1,677	5	34,599	6,814	43,095
Fund Balances - July 01, 2021	13,910	2,233	14,835	16,578	47,556
Fund Balances - June 30, 2022	<u>\$ 15,587</u>	<u>\$ 2,238</u>	<u>\$ 49,434</u>	<u>\$ 23,392</u>	<u>\$ 90,651</u>

SEE ACCOMPANYING NOTES TO SUPPLEMENTARY INFORMATION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

NOTES TO SUPPLEMENTARY INFORMATION

FOR THE FISCAL YEAR ENDED JUNE 30, 2022

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

B. Schedule of Average Daily Attendance

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 spans and in different programs.

C. Schedule of Instructional Time

This schedule presents information on the amount of instructional time and number of days offered by the District and whether the District complied with the provisions of *Education Code* Sections 46207-46208.

D. Schedule of Charter Schools

This schedule is provided to list all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

E. Reconciliation of Unaudited Actuals Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the Unaudited Actuals Financial Report to the audited financial statements.

F. Schedule of Financial Trends and Analysis

This schedule is presented to improve the evaluation and reporting of the going concern status of the District.

G. Combining Statements - Non-Major Governmental Funds

The combining statements are included to provide information regarding the individual funds that have been included in the Other Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. These statements have been presented for purposes of additional analysis and are not a required part of the District's basic financial statements.

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION



Certified Public Accountant

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INDEPENDENT AUDITOR'S 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
Marcum-Illinois Union Elementary School District
East Nicolaus, California

I 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, major fund, and the aggregate remaining fund information of Marcum-Illinois Union Elementary School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Marcum-Illinois Union Elementary School District's basic financial statements, and have issued my report thereon dated November 28, 2022.

Report on Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Marcum-Illinois Union Elementary School 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 my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Marcum-Illinois Union Elementary School District's internal control. Accordingly, I do not express an opinion on the effectiveness of Marcum-Illinois Union Elementary School 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.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Marcum-Illinois Union Elementary School District's financial statements are free from material misstatement, I 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 statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my 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 my 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.



MICHELLE M. HANSON
Certified Public Accountant

November 28, 2022



Certified Public Accountant

200 Gateway Drive, #370
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INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
Marcum-Illinois Union Elementary School District
East Nicolaus, California

Report on State Compliance

Opinion

I have audited Marcum-Illinois Union Elementary School District's compliance with the requirements specified in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810, applicable to the Marcum-Illinois Union Elementary School District's compliance requirements for the fiscal year ended June 30, 2022, as identified in the Procedures Performed section of my report.

In my opinion, Marcum-Illinois Union Elementary School District complied, in all material respects, with the laws and regulations of the state programs (compliance requirements) noted in the Procedures Performed section of my report for the year ended June 30, 2022.

Basis for Opinion

I conducted my 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 compliance requirements identified as subject to audit in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, Section 19810 as regulations. My responsibilities under those standards and guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of my report.

I am required to be independent of Marcum-Illinois Union Elementary School District and to meet my other ethical responsibilities, in accordance with relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion on the compliance with the compliance requirements referred to above. My audit does not provide a legal determination of Marcum-Illinois Union Elementary School 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 Marcum-Illinois Union Elementary School District.

Auditor's Responsibilities for the Audit of Compliance

My objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Marcum-Illinois Union Elementary School District's compliance based on my 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 generally accepted auditing standards, *Government Auditing Standards*, and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. 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 judgment made by a reasonable user of the report on compliance about Marcum-Illinois Union Elementary School District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, I:

- 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 Marcum-Illinois Union Elementary School District's compliance with the compliance requirements referred to above and performing such other procedures as I considered necessary in the circumstances.
- Obtain an understanding of the Marcum-Illinois Union Elementary School 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 K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, I express no such opinion.

I am 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 I identified during the audit.

Other Matters

The results of my auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the *2021-2022 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* and which is described in the accompanying schedule of findings and questioned costs as item 2022-001. My opinion on the compliance requirements is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on Marcum-Illinois Union Elementary School District’s response to the noncompliance finding identified in my compliance audit described in the accompanying schedule of findings and questioned costs. Marcum-Illinois Union Elementary School District’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, I express no opinion on the response.

Procedures Performed

In connection with the audit referred to above, I selected and tested transactions and records to determine the Marcum-Illinois Union Elementary School District’s compliance with the state laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No (See Next Page)
Independent Study	Yes
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	No (See Next Page)
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 (MOE)	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
School Districts, County Office of Education, and Charter Schools:	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study – Course Based	Not Applicable
Immunizations	No (See Next Page)
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
In-Person Instruction Grant	Yes

<u>Description</u>	<u>Procedures Performed</u>
Charter Schools:	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Non-Classroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Non-Classroom-Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom Based Instruction	Not Applicable
Charter School Facility Grant Program	Not Applicable

Procedures were not performed for Kindergarten Continuation because there were no students identified as having continued in kindergarten for a second year in 2021-2022.

Procedures were not performed for Classroom Teacher Salaries because the Marcum-Illinois Union Elementary School District was confirmed to be exempt under the provisions of *California Education Code* Section 41374.

Procedures were not performed for Immunizations because the Marcum-Illinois Union Elementary School District did not report combined conditional admission and overdue rates greater than ten percent in either Kindergarten or Seventh Grade.

Procedures were not performed on the items marked “Not Applicable” because the Marcum-Illinois Union Elementary School District does not operate those programs.

Report on 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 with a compliance requirement 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 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 by those charged with governance.

My consideration of internal control over compliance was for 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 my audit I did not identify any deficiencies in internal control over compliance that I 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.

Board of Trustees
Marcum-Illinois Union Elementary School District
Page Five

My 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 my testing of internal control over compliance and the results of that testing on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Michelle M. Hanson". The signature is written in a cursive style with a large, stylized initial "M".

MICHELLE M. HANSON
Certified Public Accountant

November 28, 2022

AUDIT FINDINGS AND QUESTIONED COSTS SECTION

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ___ Yes x No

Reporting condition(s) identified
not considered to be material weaknesses? ___ Yes x None reported

Noncompliance material to financial
statements noted? ___ Yes x No

State Awards

Internal control over state programs:

Material weakness(es) identified? ___ Yes x No

Reporting conditions(s) identified not
considered to be material weaknesses? x Yes ___ None reported

Type of auditor's report issued on compliance
for state programs: Unmodified

Section II - Financial Statements Findings

No matters are reported.

Section III - State Award Findings and Responses

2022 - 001 - TRANSPORTATION MAINTENANCE OF EFFORT - 40000

Criteria: *California Education Code* Section 42238.03(a)(6)(B) provides of the funds a school district receives for home-to-school transportation programs in the local control funding formula (LCFF), the district shall expend no less for those programs than the amount of funds the school district expended (or received, if less) for home-to-school transportation in the 2012-2013 fiscal year.

Statement of Condition: The District was not able to meet the transportation maintenance of effort requirements, spending less in 2021-2022 (\$130,499) than was received (\$190,774), or expended (\$248,108) for home-to-school transportation in the 2012-2013 fiscal year.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS

JUNE 30, 2022

Section III - State Award Findings and Responses (Concluded)

2022 - 001 - TRANSPORTATION MAINTENANCE OF EFFORT - 40000 (CONCLUDED)

Cause: In 2012-2013 the District received and expended \$145,538 for the Small School District Bus Replacement Program, in addition to \$45,236 for Home-to-School Transportation. Annual expenditures for transportation will only meet the maintenance of effort in years when a bus is purchased. Fiscal year 2012-2013 was the base year used for the calculation of LCFF and so the District receives +/- \$190,774 as part of its base funding each year with the expectation that there be a maintenance of effort without consideration that the funding in 2012-2013 was inflated by one time dollars.

Effect: The District did not meet the maintenance of effort requirements for home-to-school transportation by \$60,275.

Questioned Costs: This is a finding of noncompliance without associated questioned costs.

Recommendation: The District should continue to provide transportation services to its students, recording all related and appropriate costs for providing these services.

View of Responsible Official/Corrective Action: The District will continue to provide transportation services to its students living within District boundaries, as has been past and best practice for our District families. We will continue recording all related and appropriate costs for providing these services.

MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

JUNE 30, 2022

2021-001: The District followed the originally developed calendar when students returned to campus for in person learning. This calendar included eleven minimum days which were not in compliance with the minimum minute requirements in place for 2020-2021 pursuant to *California Education Code* Section 43501 for grades one through eight. The District did provide certification of time value of asynchronous assignments by a certificated employee for three of the eleven minimum days. Management should request a summary review within thirty days of the date of the audit report (substantial compliance only) and/or request a formal appeal within sixty days of the date of the audit report or thirty days after receipt of the determination resulting from the summary review. These efforts may result in the finding being resolved and/or dismissed without incurring the financial penalty.

Current Status:

Accepted but was associated with *California Education Code* Section 43501 which was only in effect for the 2021-2022 fiscal year. The District will request a summary review with the California Education Audit Appeals Panel once the 2020-2021 audit report is accepted by the California State Controller's office.

Marcum-Illinois Union School District

WILDCAT'S



R.O.A.R.

Marcum-Illinois School District

2022/2023 1st INTERIM BUDGET REPORT

Maggie Irby
Superintendent/Principal

Marcum – Illinois Elementary School District
TABLE OF CONTENTS
2022-2023 1ST Interim Budget Report

• First Interim Budget Introduction	Page 3
• General Fund Revenue Sources	Pages 4
• General Fund Expenditures	Pages 5-7
• Revenues vs. Expenditures Chart	Page 8
• Other Funds	Page 9
• Multi-Year Assumptions	Page 10
• Multi-Year Projection	Page 11
• CBEDS – ADA Trend	Page 12
• Ending Fund Balance History	Page 13

Marcum – Illinois Elementary School District

INTRODUCTION

2022-2023

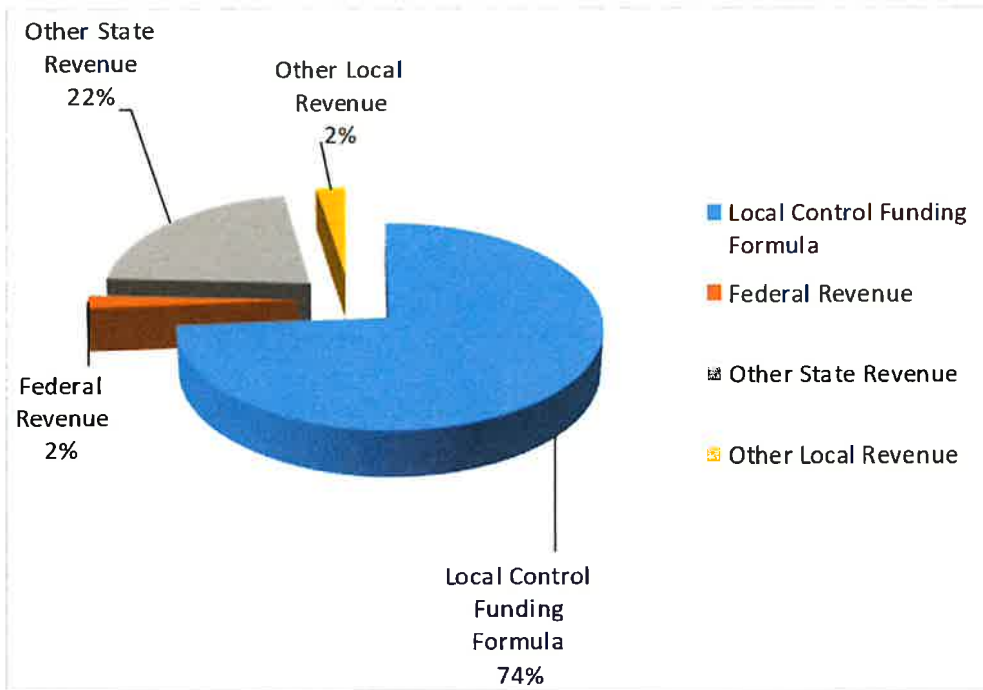
1st Interim Budget Report

- The County Office, under AB1200, requires districts to document and include written budget assumptions in the budget package submitted for approval to the district Board of Trustees. Each district should advise the Board, by way of budget documents, accompanied by a brief narrative, of the financial condition of the district. This report will provide the required information for the Board to certify the district's ability to meet its financial obligations.
- The 1st Interim Budget Report is presented by fund and major object account classification, reflecting the 2022/2023 "*Original Budget* " and "*Board Approved Operating Budget*" in columns A-B, the 2022/2023 "*Actuals to date*" in column C, and the 1st Interim "*Projected Year Totals*" in column D. The final column reflects the percentage of variance between the **2022/2023 Board Approved Operating Budget** and the *proposed 2022/2023 1st Interim Budget*.
- This report contains information and estimates that reflect the information contained in the Governor's May Revision State Budget proposal.

Marcum – Illinois Elementary School District

GENERAL FUND REVENUE SOURCES

2022-2023 1st Interim Budget Report



As part of the LCFF, school districts, County Office of Educations, and charter schools are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP), beginning on July 1, 2015, using a template adopted by the California State Board of Education (SBE). The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. The largest part of the revenue (74%) comes from Local Control Funding and is to be aligned to meet the eight state priorities. These priorities are on the previous slide.

The district will continue to receive federal funds for specific purposes and must continue to follow federal regulations. Federal Revenues include Title I, Title II, Title IV, Child Nutrition, REAP, and the one-time ESSER II, ESSER III, and Expanded Learning Opportunity Grant federal funds.

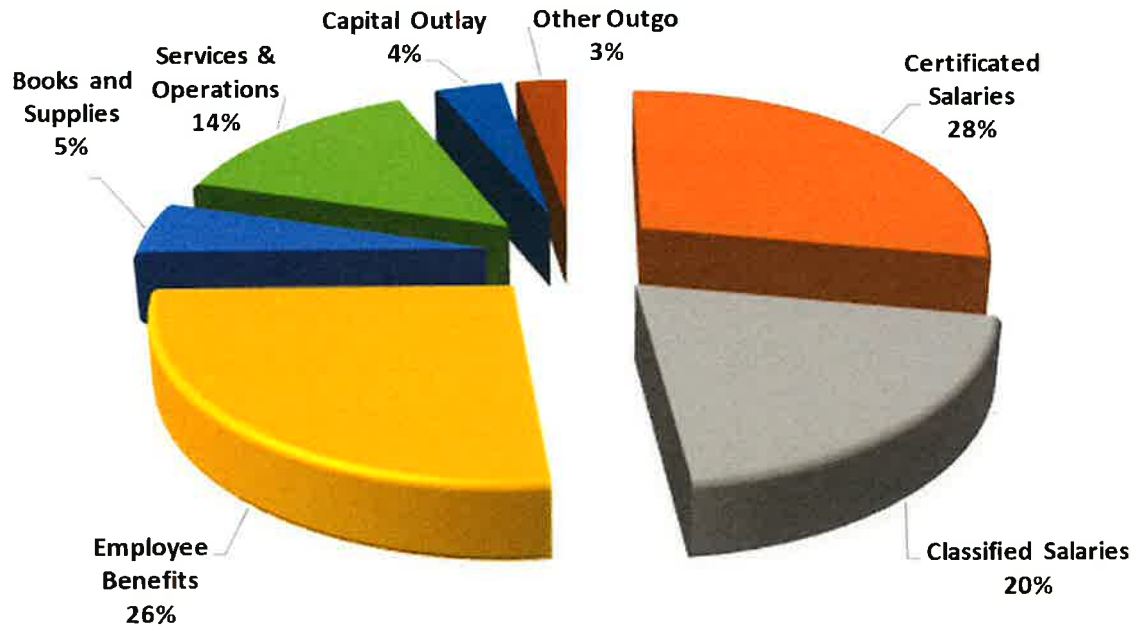
Other state funds consist of Child Nutrition, After School ASES program, Mandated Costs, Lottery, Expanded Learning Opportunities Program, one-time Learning Recovery Emergency Block Grant and Arts & Music Block Grant, and other miscellaneous awards.

Local resources include Charter Oversight fees, Charter Lease agreement, Interest, Special Ed, and other Local grants.

REVENUE SOURCES

Local Control Funding Formula	\$2,178,100
Federal Revenue	\$60,164
Other State Revenue	\$635,402
Other Local Revenue	\$73,973
TOTAL DISTRICT REVENUE	<u>\$2,947,639</u>
Charter Oversight	\$ 240,372
Charter Lease	\$ 360,000
TOTAL REVENUE BUDGET	<u>\$3,548,011</u>

Marcum – Illinois Elementary School District GENERAL FUND EXPENDITURES 2022-2023 1st Interim Budget Report



EXPENDITURES

Certificated Salaries	\$831,528
Classified Salaries	\$598,892
Employee Benefits	\$786,940
Books and Supplies	\$148,211
Services & Operations	\$415,831
Capital Outlay	\$106,000
Other Outgo	\$78,972

Operational Budget

Operational Budget	\$2,966,374
--------------------	--------------------

TOTAL EXPENDITURES & TRANSFERS OUT

Transfers Out	\$90
TOTAL EXPENDITURES & TRANSFERS OUT	\$2,966,464

Marcum – Illinois Elementary School District

GENERAL FUND EXPENDITURES

2022-20232 1st Interim Budget Report

CERTIFICATED SALARIES - \$831,528

The decrease in certificated salaries of \$12,225 between budget development and 1st Interim is the net result of hiring a teacher at a lower step in the salary schedule to replace a teacher that left at the end of 21-22 fiscal year, and increasing the budget to cover increasing costs for substitutes and extra duty.

CLASSIFIED SALARIES - \$598,892

The increase in classified salaries of \$28,969 between budget development and 1st Interim is a direct result of increasing the budget to account for the three Para-Educators that will be assisting in the Expanded Learning Opportunities Program and other miscellaneous adjustments.

EMPLOYEE BENEFITS - \$786,940

The increase in benefits of \$3,619 between budget development and 1st Interim is the net result of the changes listed above in certificated and classified staff.

BOOKS AND SUPPLIES - \$148,211

The increase in books and supplies of \$2,585 is primarily due to adjusting budget to match projected expenditures.

Marcum – Illinois Elementary School District

GENERAL FUND EXPENDITURES

2022-2023 1st Interim Budget Report

SERVICES AND OTHER OPERATING EXPENDITURES - \$415,831

The increase in services and other operating expenditures of \$54,094 is primarily due to the increase in Expanded Learning Opportunities Program allocation, which increased the contracted services with the county office to participate in the ELOP consortium.

CAPITAL OUTLAY - \$106,000

The increase in capital outlay of \$36,000 between budget development and 1st Interim is a direct result of increasing the budget to purchase cafeteria equipment using kitchen infrastructure funds, as well as replacing an HVAC unit for preschool.

OTHER OUTGO - \$78,972

The decrease in other outgo expenditures of \$20,000 between budget development and 1st Interim is a direct result of the projected decrease in Special Education excess cost.

INTERFUND TRANSFERS IN/OUT - \$90

The decrease of \$58,133 in interfund transfers out of general fund between budget development and 1st Interim is a direct result of the increase in funding for the child development program, as well as the increase in funding for cafeteria from State and Federal governments.

CONTRIBUTIONS TO RESTRICTED PROGRAMS - \$108,995

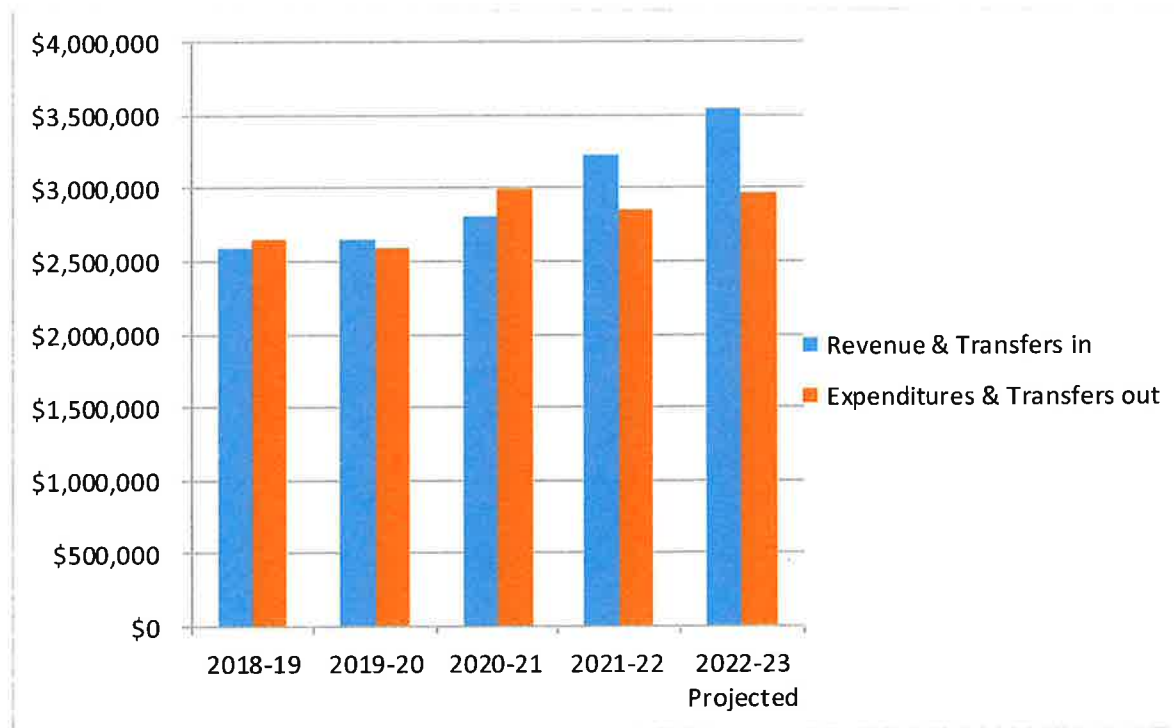
The decrease of \$23,359 in contributions to restricted programs from unrestricted is a direct result of the projected decrease in Special Education excess cost.

Marcum – Illinois Elementary School District

REVENUES VS. EXPENDITURES

2022-2023 1st Interim Budget Report

The projected 2022/2023 1st Interim budget shows surplus of revenue over expenditures in the current year as well as the two subsequent years. Current district financial data indicates that the district will maintain sufficient reserves in the current year and two subsequent years.



	2018-19	2019-20	2020-21	2021-22	2022-23 Projected
Revenues & Transfers In	2,599,175	2,657,895	2,816,467	3,234,527	3,548,011
Expenditures & Transfers Out	2,656,357	2,596,647	2,991,579	2,848,331	2,966,464
(DEFICIT)/SURPLUS	(57,182)	61,248	(175,111)	386,197	581,547

Marcum – Illinois Elementary School District
OTHER FUNDS
2022-2023 1st Interim Budget Report

Student Body Fund – 2022/2023 ending fund balance is projected at \$16,158.

Child Development Fund – 2022/2023 ending fund balance is projected at \$2,238.

Cafeteria Fund – 2022/2023 ending fund balance is projected at \$50,088.

Capital Facilities Fund (Developer Fees) – 2022/2023 ending fund balance is projected at \$31,642.



Marcum – Illinois Elementary School District

MULTI-YEAR PROJECTION (MYP) ASSUMPTIONS

2022-2023 1st Interim Budget Report

The MYP indicates that Marcum-Illinois Union School District will have a surplus in revenue over expenditures in the current year and in both subsequent years. The district removed one-time federal and state revenues that include ESSER II, ESSER III, ELO ESSER III, Arts, Music, and Instructional Discretionary Block Grant, and Learning Recovery Emergency Block Grant.

Expenditure adjustments are as follows:

- Object 1000 Decreased 2023/24 by removing one-time non-positional salaries that were budgeted using one-time Covid-19 funds. Increased 2023/24 & 2024/25 to record estimated cost of range and step increases.
- Object 2000 Increased to record estimated cost of range and step increases in 2023/24 & 2024/25.
- Object 3000 PERS rates decreased in 2023/24 and 2024/25 to 25.20% and 24.60%, respectively. STRS rates were kept flat at 19.10% in 2023/24 & 2024/25. Unemployment Insurance rate decreased to .20% in 2023/24.
- Object 4000 Removed one-time expenditures in 2023/24. REAP budget was kept flat in 23/24 and 24/25 to match current allocation. Increased rest of expenditures by California’s projected CPI of 2.58% and 2.20% in 23/24 and 24/25, respectively.
- Object 5000 Removed one-time expenditures in 2023/24. Increased budgeted expenditures by California’s projected CPI of 2.58% for 2023/24 & 2.20% for 2024/25.
- Object 6000 Removed one-time capital expenditures that include kitchen equipment, HVAC unit for preschool, and intercom system in 2023/24. Capital outlay is budgeted in 2023/24 and 2024/25 for unexpected facility improvements/repairs.
- Other Outgo Contribution to balance special education excess cost in 2023/24 and 2023/25.
- Transfers-Out To Child Development fund to balance programs.
- Other Sources No adjustments.

**2022-23 First Interim
Marcum-Illinois School District**

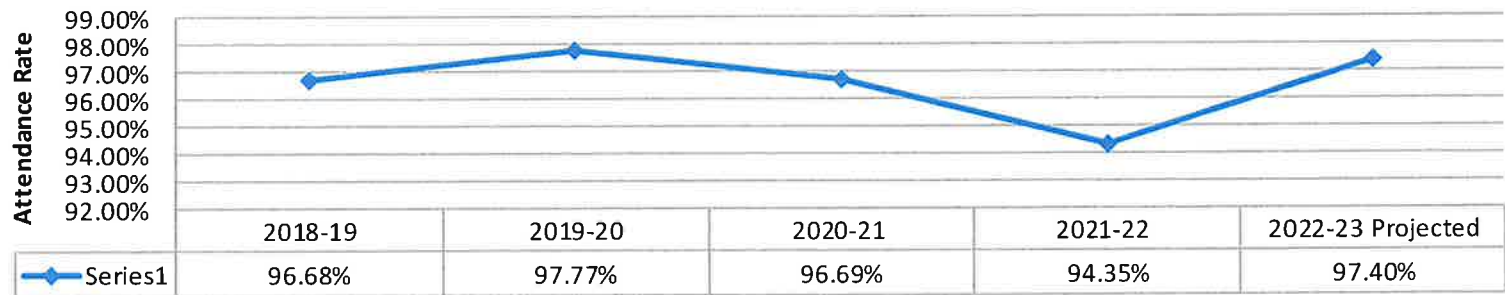
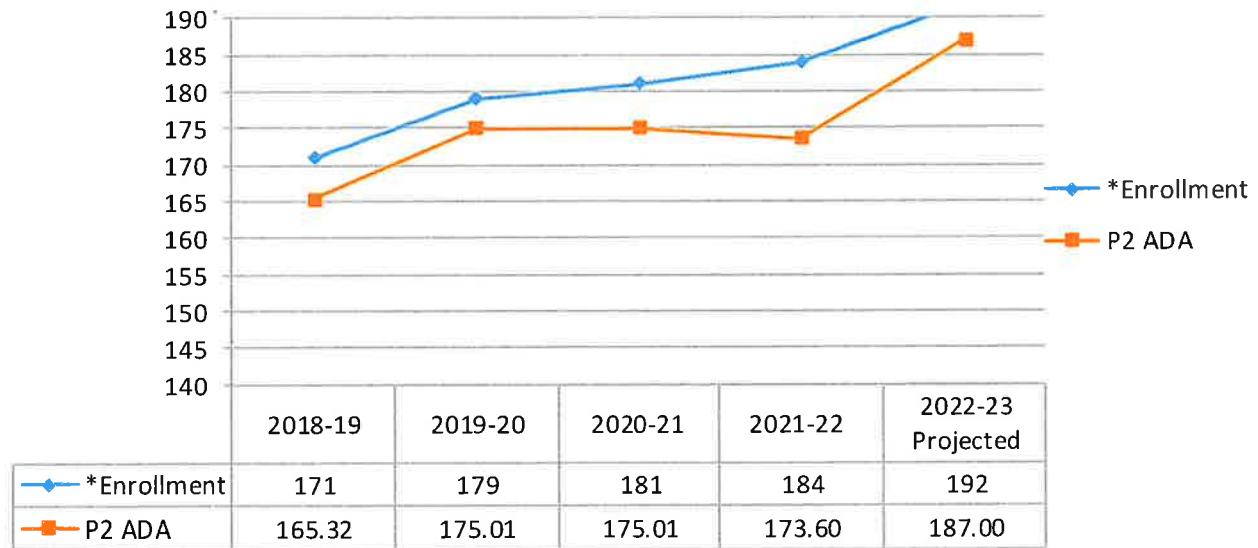
13.26% COLA

5.38% COLA

4.02% COLA

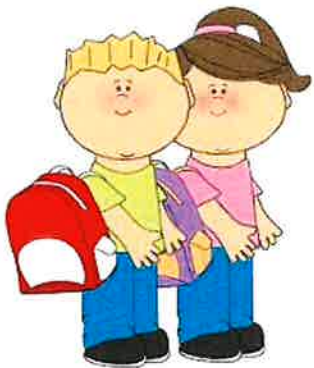
Funded District & County Operated ADA:	PROJECTED 2022/23			Projected Increase/ (Decrease)	PROJECTED 2023/24			Projected Increase/ (Decrease)	PROJECTED 2024-25		
	187.92 Unrestricted	ADA Restricted	Projected P-2 Total		187.92 Unrestricted	ADA Restricted	Projected P-2 Total		187.92 Unrestricted	ADA Restricted	Projected P-2 Total
REVENUES											
1) LCFF Revenue	2,178,100	0	2,178,100	5.22%	2,291,769	0	2,291,769	3.91%	2,381,470	0	2,381,470
2) Federal Revenue	0	60,164	60,164	-37.53%	0	37,587	37,587	0.00%	0	37,587	37,587
3) Other State Resources	34,579	600,823	635,402	-48.29%	34,036	294,539	328,575	0.00%	34,036	294,539	328,575
4) Other Local Revenue	639,322	35,023	674,345	-2.53%	623,172	34,083	657,255	0.17%	623,172	35,169	658,341
TOTAL REVENUES	2,852,001	696,010	3,548,011		2,948,977	366,209	3,315,186		3,038,678	367,295	3,405,973
EXPENDITURES											
1) Certificated	799,766	31,762	831,528	-1.89%	802,912	12,918	815,830	2.05%	818,952	13,618	832,570
2) Classified	488,816	110,076	598,892	0.63%	495,065	107,589	602,654	0.58%	497,160	109,009	606,169
3) Employee Benefits-Statutory	629,714	157,226	786,940	-2.09%	621,718	148,777	770,495	1.71%	634,678	148,961	783,639
4) Books & Supplies	108,307	39,904	148,211	-9.93%	99,101	34,387	133,489	1.72%	101,282	34,504	135,786
5) Services, Other Operating	282,928	132,903	415,831	-0.30%	290,228	124,365	414,593	1.57%	296,613	124,474	421,087
6) Capital Outlay	74,000	32,000	106,000	-81.13%	10,000	10,000	20,000	0.00%	10,000	10,000	20,000
7) Other Outgo	33,972	45,000	78,972	1.72%	35,330	45,000	80,330	1.75%	36,736	45,000	81,736
10) Direct Support/Indirect	0	0	0		0	0	0		0	0	0
TOTAL EXPENDITURES	2,417,503	548,871	2,966,374		2,354,354	483,037	2,837,391		2,395,421	485,567	2,880,986
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	434,498	147,139	581,637		594,623	(116,828)	477,795		643,257	(118,272)	524,987
OTHER FINANCING SOURCES											
1) Interfund Transfers											
a) Transfers In	0		0		0		0		0		0
b) Transfers Out	(90)	0	(90)		(90)	0	(90)		(90)	0	(90)
2) Other Sources/Uses											
a) Sources					0		0		0		0
b) Uses/Long Term Debt											
c) 07-08 C/O flexibility							0				0
3) Contrib to Restricted	(108,995)	108,995	0		(112,481)	112,481	(0)		(112,593)	112,593	0
TOTAL OTHER SOURCES	(109,085)	108,995	(90)		(112,571)	112,481	(90)		(112,683)	112,593	(90)
NET INCREASE (DECREASE) IN FUND BALANCE	325,413	256,134	581,547		482,052	(4,347)	477,705		530,576	(5,679)	524,897
FUND BALANCE											
BEGINNING BALANCE	1,469,597	189,132	1,658,729		1,795,010	445,265	2,240,276		2,277,062	440,918	2,717,981
ESTIMATED ENDING BALANCE	1,795,010	445,265	2,240,276		2,277,062	440,918	2,717,981		2,807,638	435,239	3,242,877
State Requirement 5% Reserve For Economic Uncertainties @ 20%	593,293				567,496				576,215		

Marcum – Illinois Elementary School District CBEDS/ADA and Attendance Rate Trends 2022-2023 1st Interim Report



Attendance Rate Trend

*For the first four years, CBEDS enrollment is used. For the current year, projected enrollment is used.

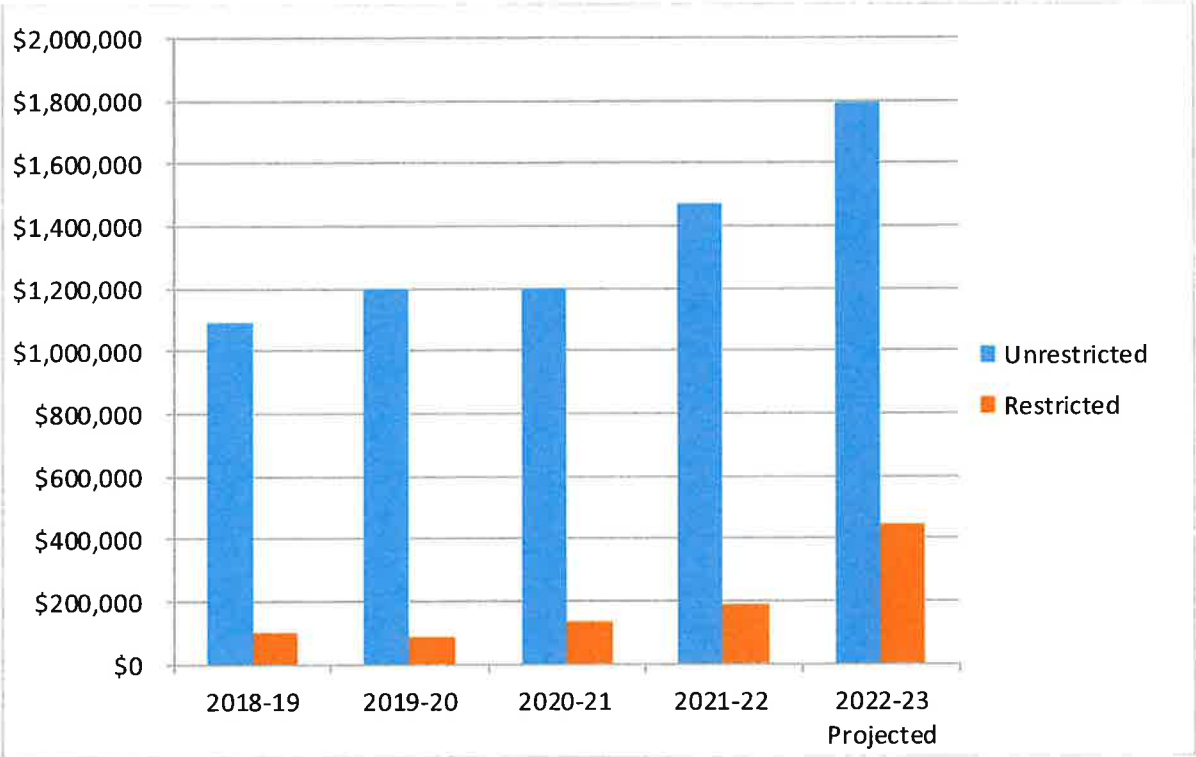


Marcum – Illinois Elementary School District

ENDING FUND BALANCE HISTORY

2022-2023 1st Interim Budget Report

The estimated ending balance for the 2022/2023 fiscal year is \$2,240,276. Of this amount, \$593,293 (20%), has been designated for economic uncertainties, which is 15% more than required by the State of California.



	2018-19	2019-20	2020-21	2021-22	2022-23 Projected
Total EFB	\$ 1,193,092	\$ 1,290,076	\$ 1,331,660	\$ 1,658,730	\$ 2,240,275

G = General
Ledger Data; S =
Supplemental
Data

Form	Description	Data Supplied For:			
		2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				

40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund	S	S	S	GS

SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

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 12, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Maggie Irby Telephone: 530-656-2407
Title: Superintendent/Principal E-mail: MaggieI@sutter.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,931,002.00	1,931,002.00	566,519.00	2,178,100.00	247,098.00	12.8%
2) Federal Revenue		8100-8299	60,437.00	60,437.00	2,911.87	60,164.00	(273.00)	-0.5%
3) Other State Revenue		8300-8599	246,690.00	246,690.00	58,143.48	635,402.00	388,712.00	157.6%
4) Other Local Revenue		8600-8799	607,342.00	607,342.00	171,110.77	674,345.00	67,003.00	11.0%
5) TOTAL, REVENUES			2,845,471.00	2,845,471.00	798,685.12	3,548,011.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	843,753.00	843,753.00	224,992.81	831,528.00	12,225.00	1.4%
2) Classified Salaries		2000-2999	569,923.00	569,923.00	166,014.94	598,892.00	(28,969.00)	-5.1%
3) Employee Benefits		3000-3999	783,321.00	783,321.00	198,453.63	786,940.00	(3,619.00)	-0.5%
4) Books and Supplies		4000-4999	145,626.00	145,626.00	43,104.17	148,211.00	(2,585.00)	-1.8%
5) Services and Other Operating Expenditures		5000-5999	361,737.00	361,737.00	117,798.43	415,831.00	(54,094.00)	-15.0%
6) Capital Outlay		6000-6999	70,000.00	70,000.00	35,681.66	106,000.00	(36,000.00)	-51.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	98,972.00	98,972.00	16,986.35	78,972.00	20,000.00	20.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,873,332.00	2,873,332.00	803,031.99	2,966,374.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,861.00)	(27,861.00)	(4,346.87)	581,637.00		
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	58,223.00	58,223.00	0.00	90.00	58,133.00	99.8%
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			(58,223.00)	(58,223.00)	0.00	(90.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(86,084.00)	(86,084.00)	(4,346.87)	581,547.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,658,730.42	1,658,729.00		1,658,729.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,658,730.42	1,658,729.00		1,658,729.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,658,730.42	1,658,729.00		1,658,729.00		
2) Ending Balance, June 30 (E + F1e)			1,572,646.42	1,572,645.00		2,240,276.00		
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		

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	152,444.75	152,444.00		445,266.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	191,536.00	191,536.00		240,372.00		
Charter Oversight	0000	9780	191,536.00					
Charter Oversight	0000	9780		191,536.00				
Charter Oversight	0000	9780				240,372.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	586,311.00	586,311.00		593,293.00		
Unassigned/Unappropriated Amount		9790	642,354.67	642,354.00		961,345.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,448,839.00	1,448,839.00	481,454.00	1,626,113.00	177,274.00	12.2%
Education Protection Account State Aid - Current Year		8012	446,793.00	446,793.00	119,175.00	509,100.00	62,307.00	13.9%
State Aid - Prior Years		8019	0.00	0.00	(34,110.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	4,377.00	4,377.00	0.00	4,377.00	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	200.00	200.00	0.00	185.00	(15.00)	-7.5%
County & District Taxes								
Secured Roll Taxes		8041	405,230.00	405,230.00	0.00	404,921.00	(309.00)	-0.1%
Unsecured Roll Taxes		8042	26,247.00	26,247.00	0.00	26,479.00	232.00	0.9%
Prior Years' Taxes		8043	755.00	755.00	0.00	691.00	(64.00)	-8.5%
Supplemental Taxes		8044	76,320.00	76,320.00	0.00	151,589.00	75,269.00	98.6%
Education Revenue Augmentation Fund (ERAF)		8045	9,542.00	9,542.00	0.00	12,914.00	3,372.00	35.3%
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			2,418,303.00	2,418,303.00	566,519.00	2,736,369.00	318,066.00	13.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(487,301.00)	(487,301.00)	0.00	(558,269.00)	(70,968.00)	14.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%

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)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,931,002.00	1,931,002.00	566,519.00	2,178,100.00	247,098.00	12.8%
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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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	1,612.00	1,612.00	0.00	1,335.00	(277.00)	-17.2%
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	1,734.00	1,734.00	872.00	2,544.00	810.00	46.7%
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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
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	47,091.00	47,091.00	2,039.87	46,285.00	(806.00)	-1.7%
TOTAL, FEDERAL REVENUE			60,437.00	60,437.00	2,911.87	60,164.00	(273.00)	-0.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,739.00	5,739.00	0.00	5,739.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	39,673.00	39,673.00	1,139.60	40,812.00	1,139.00	2.9%

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)
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	59,127.00	59,127.00	0.00	59,127.00	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	142,151.00	142,151.00	57,003.88	529,724.00	387,573.00	272.6%
TOTAL, OTHER STATE REVENUE			246,690.00	246,690.00	58,143.48	635,402.00	388,712.00	157.6%
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	360,000.00	360,000.00	90,250.00	360,000.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	225,542.00	225,542.00	67,303.29	271,942.00	46,400.00	20.6%
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%

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 Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	11,800.00	11,800.00	10,104.48	28,950.00	17,150.00	145.3%
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	3,453.00	3,453.00	3,453.00	New
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			607,342.00	607,342.00	171,110.77	674,345.00	67,003.00	11.0%
TOTAL, REVENUES			2,845,471.00	2,845,471.00	798,685.12	3,548,011.00	702,540.00	24.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	634,931.00	634,931.00	160,861.69	622,206.00	12,725.00	2.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	174,171.00	174,171.00	52,917.48	174,171.00	0.00	0.0%
Other Certificated Salaries		1900	34,651.00	34,651.00	11,213.64	35,151.00	(500.00)	-1.4%
TOTAL, CERTIFICATED SALARIES			843,753.00	843,753.00	224,992.81	831,528.00	12,225.00	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	228,597.00	228,597.00	65,778.14	257,547.00	(28,950.00)	-12.7%
Classified Support Salaries		2200	220,208.00	220,208.00	65,068.80	220,226.00	(18.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	720.00	720.00	0.00	720.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	116,398.00	116,398.00	33,925.63	116,399.00	(1.00)	0.0%
Other Classified Salaries		2900	4,000.00	4,000.00	1,242.37	4,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			569,923.00	569,923.00	166,014.94	598,892.00	(28,969.00)	-5.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	237,420.00	237,420.00	38,869.44	234,735.00	2,685.00	1.1%
PERS		3201-3202	151,412.00	151,412.00	45,215.96	153,511.00	(2,099.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	61,735.00	61,735.00	17,717.21	63,898.00	(2,163.00)	-3.5%
Health and Welfare Benefits		3401-3402	208,343.00	208,343.00	64,519.17	209,796.00	(1,453.00)	-0.7%
Unemployment Insurance		3501-3502	7,410.00	7,410.00	2,046.24	7,511.00	(101.00)	-1.4%
Workers' Compensation		3601-3602	43,457.00	43,457.00	11,949.37	43,945.00	(488.00)	-1.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

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)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	73,544.00	73,544.00	18,136.24	73,544.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			783,321.00	783,321.00	198,453.63	786,940.00	(3,619.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,000.00	3,000.00	349.92	3,000.00	0.00	0.0%
Books and Other Reference Materials		4200	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Materials and Supplies		4300	103,875.00	103,875.00	32,045.58	104,875.00	(1,000.00)	-1.0%
Noncapitalized Equipment		4400	37,251.00	37,251.00	10,708.67	38,836.00	(1,585.00)	-4.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			145,626.00	145,626.00	43,104.17	148,211.00	(2,585.00)	-1.8%
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	22,168.00	22,168.00	2,277.40	21,706.00	462.00	2.1%
Dues and Memberships		5300	6,000.00	6,000.00	4,607.35	6,825.00	(825.00)	-13.8%
Insurance		5400-5450	24,106.00	24,106.00	24,667.00	24,700.00	(594.00)	-2.5%
Operations and Housekeeping Services		5500	29,607.00	29,607.00	6,771.88	29,607.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	47,500.00	47,500.00	16,790.10	47,500.00	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	193,106.00	193,106.00	57,982.46	246,243.00	(53,137.00)	-27.5%
Communications		5900	39,250.00	39,250.00	4,702.24	39,250.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			361,737.00	361,737.00	117,798.43	415,831.00	(54,094.00)	-15.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,000.00	50,000.00	0.00	53,000.00	(3,000.00)	-6.0%
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	10,000.00	10,000.00	35,681.66	43,000.00	(33,000.00)	-330.0%
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			70,000.00	70,000.00	35,681.66	106,000.00	(36,000.00)	-51.4%
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	65,000.00	65,000.00	0.00	45,000.00	20,000.00	30.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	14,205.00	14,205.00	7,134.16	14,205.00	0.00	0.0%
Other Debt Service - Principal		7439	19,767.00	19,767.00	9,852.19	19,767.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			98,972.00	98,972.00	16,986.35	78,972.00	20,000.00	20.2%
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			2,873,332.00	2,873,332.00	803,031.99	2,966,374.00	(93,042.00)	-3.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	35,908.00	35,908.00	0.00	90.00	35,818.00	99.7%
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	22,315.00	22,315.00	0.00	0.00	22,315.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			58,223.00	58,223.00	0.00	90.00	58,133.00	99.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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

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Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(58,223.00)	(58,223.00)	0.00	(90.00)	(58,133.00)	99.8%

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	1,931,002.00	1,931,002.00	566,519.00	2,178,100.00	247,098.00	12.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,036.00	34,036.00	543.27	34,579.00	543.00	1.6%
4) Other Local Revenue		8600-8799	573,336.00	573,336.00	167,657.77	639,322.00	65,986.00	11.5%
5) TOTAL, REVENUES			2,538,374.00	2,538,374.00	734,720.04	2,852,001.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	816,974.00	816,974.00	216,386.07	799,766.00	17,208.00	2.1%
2) Classified Salaries		2000-2999	487,904.00	487,904.00	137,935.18	488,816.00	(912.00)	-0.2%
3) Employee Benefits		3000-3999	632,633.00	632,633.00	179,665.69	629,714.00	2,919.00	0.5%
4) Books and Supplies		4000-4999	97,701.00	97,701.00	42,563.44	108,307.00	(10,606.00)	-10.9%
5) Services and Other Operating Expenditures		5000-5999	278,009.00	278,009.00	105,275.46	282,928.00	(4,919.00)	-1.8%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	14,000.00	74,000.00	(24,000.00)	-48.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	33,972.00	33,972.00	16,986.35	33,972.00	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			2,397,193.00	2,397,193.00	712,812.19	2,417,503.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			141,181.00	141,181.00	21,907.85	434,498.00		
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	58,223.00	58,223.00	0.00	90.00	58,133.00	99.8%
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	(132,354.00)	(132,354.00)	0.00	(108,995.00)	23,359.00	-17.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(190,577.00)	(190,577.00)	0.00	(109,085.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(49,396.00)	(49,396.00)	21,907.85	325,413.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,469,597.67	1,469,597.00		1,469,597.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,469,597.67	1,469,597.00		1,469,597.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,469,597.67	1,469,597.00		1,469,597.00		
2) Ending Balance, June 30 (E + F1e)			1,420,201.67	1,420,201.00		1,795,010.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	191,536.00	191,536.00		240,372.00		
Charter Oversight	0000	9780	191,536.00					
Charter Oversight	0000	9780		191,536.00				
Charter Oversight	0000	9780				240,372.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	586,311.00	586,311.00		593,293.00		
Unassigned/Unappropriated Amount		9790	642,354.67	642,354.00		961,345.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,448,839.00	1,448,839.00	481,454.00	1,626,113.00	177,274.00	12.2%
Education Protection Account State Aid - Current Year		8012	446,793.00	446,793.00	119,175.00	509,100.00	62,307.00	13.9%
State Aid - Prior Years		8019	0.00	0.00	(34,110.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	4,377.00	4,377.00	0.00	4,377.00	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	200.00	200.00	0.00	185.00	(15.00)	-7.5%
County & District Taxes								
Secured Roll Taxes		8041	405,230.00	405,230.00	0.00	404,921.00	(309.00)	-0.1%
Unsecured Roll Taxes		8042	26,247.00	26,247.00	0.00	26,479.00	232.00	0.9%
Prior Years' Taxes		8043	755.00	755.00	0.00	691.00	(64.00)	-8.5%
Supplemental Taxes		8044	76,320.00	76,320.00	0.00	151,589.00	75,269.00	98.6%
Education Revenue Augmentation Fund (ERAF)		8045	9,542.00	9,542.00	0.00	12,914.00	3,372.00	35.3%
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			2,418,303.00	2,418,303.00	566,519.00	2,736,369.00	318,066.00	13.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(487,301.00)	(487,301.00)	0.00	(558,269.00)	(70,968.00)	14.6%

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)
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			1,931,002.00	1,931,002.00	566,519.00	2,178,100.00	247,098.00	12.8%
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	5,739.00	5,739.00	0.00	5,739.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	28,297.00	28,297.00	543.27	28,840.00	543.00	1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			34,036.00	34,036.00	543.27	34,579.00	543.00	1.6%
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	360,000.00	360,000.00	90,250.00	360,000.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	191,536.00	191,536.00	67,303.29	240,372.00	48,836.00	25.5%
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%

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 Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	11,800.00	11,800.00	10,104.48	28,950.00	17,150.00	145.3%
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			573,336.00	573,336.00	167,657.77	639,322.00	65,986.00	11.5%
TOTAL, REVENUES			2,538,374.00	2,538,374.00	734,720.04	2,852,001.00	313,627.00	12.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	615,931.00	615,931.00	154,772.31	598,223.00	17,708.00	2.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	174,171.00	174,171.00	52,917.48	174,171.00	0.00	0.0%
Other Certificated Salaries		1900	26,872.00	26,872.00	8,696.28	27,372.00	(500.00)	-1.9%
TOTAL, CERTIFICATED SALARIES			816,974.00	816,974.00	216,386.07	799,766.00	17,208.00	2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	147,298.00	147,298.00	37,698.38	148,191.00	(893.00)	-0.6%
Classified Support Salaries		2200	220,208.00	220,208.00	65,068.80	220,226.00	(18.00)	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	116,398.00	116,398.00	33,925.63	116,399.00	(1.00)	0.0%
Other Classified Salaries		2900	4,000.00	4,000.00	1,242.37	4,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			487,904.00	487,904.00	137,935.18	488,816.00	(912.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	140,155.00	140,155.00	37,477.27	136,805.00	3,350.00	2.4%
PERS		3201-3202	131,785.00	131,785.00	38,876.00	132,864.00	(1,079.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	54,955.00	54,955.00	15,274.29	54,807.00	148.00	0.3%
Health and Welfare Benefits		3401-3402	193,150.00	193,150.00	58,676.95	193,209.00	(59.00)	0.0%
Unemployment Insurance		3501-3502	6,843.00	6,843.00	1,855.77	6,762.00	81.00	1.2%
Workers' Compensation		3601-3602	40,047.00	40,047.00	10,836.45	39,569.00	478.00	1.2%
OPEB, Allocated		3701-3702	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, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	65,698.00	65,698.00	16,668.96	65,698.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			632,633.00	632,633.00	179,665.69	629,714.00	2,919.00	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,000.00	3,000.00	349.92	3,000.00	0.00	0.0%
Books and Other Reference Materials		4200	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Materials and Supplies		4300	84,201.00	84,201.00	31,504.85	84,201.00	0.00	0.0%
Noncapitalized Equipment		4400	9,000.00	9,000.00	10,708.67	19,606.00	(10,606.00)	-117.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			97,701.00	97,701.00	42,563.44	108,307.00	(10,606.00)	-10.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,500.00	8,500.00	950.00	7,500.00	1,000.00	11.8%
Dues and Memberships		5300	6,000.00	6,000.00	4,607.35	6,825.00	(825.00)	-13.8%
Insurance		5400-5450	24,106.00	24,106.00	24,667.00	24,700.00	(594.00)	-2.5%
Operations and Housekeeping Services		5500	29,607.00	29,607.00	6,771.88	29,607.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	47,500.00	47,500.00	16,790.10	47,500.00	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	123,046.00	123,046.00	46,786.89	127,546.00	(4,500.00)	-3.7%
Communications		5900	39,250.00	39,250.00	4,702.24	39,250.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			278,009.00	278,009.00	105,275.46	282,928.00	(4,919.00)	-1.8%
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	50,000.00	50,000.00	0.00	53,000.00	(3,000.00)	-6.0%
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	14,000.00	21,000.00	(21,000.00)	New
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			50,000.00	50,000.00	14,000.00	74,000.00	(24,000.00)	-48.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	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)
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	14,205.00	14,205.00	7,134.16	14,205.00	0.00	0.0%
Other Debt Service - Principal		7439	19,767.00	19,767.00	9,852.19	19,767.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,972.00	33,972.00	16,986.35	33,972.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,397,193.00	2,397,193.00	712,812.19	2,417,503.00	(20,310.00)	-0.8%
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	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	35,908.00	35,908.00	0.00	90.00	35,818.00	99.7%
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	22,315.00	22,315.00	0.00	0.00	22,315.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			58,223.00	58,223.00	0.00	90.00	58,133.00	99.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(132,354.00)	(132,354.00)	0.00	(108,995.00)	23,359.00	-17.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(132,354.00)	(132,354.00)	0.00	(108,995.00)	23,359.00	-17.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(190,577.00)	(190,577.00)	0.00	(109,085.00)	81,492.00	-42.8%

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	60,437.00	60,437.00	2,911.87	60,164.00	(273.00)	-0.5%
3) Other State Revenue		8300-8599	212,654.00	212,654.00	57,600.21	600,823.00	388,169.00	182.5%
4) Other Local Revenue		8600-8799	34,006.00	34,006.00	3,453.00	35,023.00	1,017.00	3.0%
5) TOTAL, REVENUES			307,097.00	307,097.00	63,965.08	696,010.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	26,779.00	26,779.00	8,606.74	31,762.00	(4,983.00)	-18.6%
2) Classified Salaries		2000-2999	82,019.00	82,019.00	28,079.76	110,076.00	(28,057.00)	-34.2%
3) Employee Benefits		3000-3999	150,688.00	150,688.00	18,787.94	157,226.00	(6,538.00)	-4.3%
4) Books and Supplies		4000-4999	47,925.00	47,925.00	540.73	39,904.00	8,021.00	16.7%
5) Services and Other Operating Expenditures		5000-5999	83,728.00	83,728.00	12,522.97	132,903.00	(49,175.00)	-58.7%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	21,681.66	32,000.00	(12,000.00)	-60.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	65,000.00	65,000.00	0.00	45,000.00	20,000.00	30.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			476,139.00	476,139.00	90,219.80	548,871.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(169,042.00)	(169,042.00)	(26,254.72)	147,139.00		
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	132,354.00	132,354.00	0.00	108,995.00	(23,359.00)	-17.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			132,354.00	132,354.00	0.00	108,995.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(36,688.00)	(36,688.00)	(26,254.72)	256,134.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	189,132.75	189,132.00		189,132.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,132.75	189,132.00		189,132.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,132.75	189,132.00		189,132.00		
2) Ending Balance, June 30 (E + F1e)			152,444.75	152,444.00		445,266.00		
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		

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	152,444.75	152,444.00		445,266.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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	1,612.00	1,612.00	0.00	1,335.00	(277.00)	-17.2%
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	1,734.00	1,734.00	872.00	2,544.00	810.00	46.7%
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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
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	47,091.00	47,091.00	2,039.87	46,285.00	(806.00)	-1.7%
TOTAL, FEDERAL REVENUE			60,437.00	60,437.00	2,911.87	60,164.00	(273.00)	-0.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	11,376.00	11,376.00	596.33	11,972.00	596.00	5.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	59,127.00	59,127.00	0.00	59,127.00	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	142,151.00	142,151.00	57,003.88	529,724.00	387,573.00	272.6%
TOTAL, OTHER STATE REVENUE			212,654.00	212,654.00	57,600.21	600,823.00	388,169.00	182.5%
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	34,006.00	34,006.00	0.00	31,570.00	(2,436.00)	-7.2%
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		

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 Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	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	3,453.00	3,453.00	3,453.00	New
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,006.00	34,006.00	3,453.00	35,023.00	1,017.00	3.0%
TOTAL, REVENUES			307,097.00	307,097.00	63,965.08	696,010.00	388,913.00	126.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	19,000.00	19,000.00	6,089.38	23,983.00	(4,983.00)	-26.2%
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	7,779.00	7,779.00	2,517.36	7,779.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			26,779.00	26,779.00	8,606.74	31,762.00	(4,983.00)	-18.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	81,299.00	81,299.00	28,079.76	109,356.00	(28,057.00)	-34.5%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	720.00	720.00	0.00	720.00	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			82,019.00	82,019.00	28,079.76	110,076.00	(28,057.00)	-34.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	97,265.00	97,265.00	1,392.17	97,930.00	(665.00)	-0.7%
PERS		3201-3202	19,627.00	19,627.00	6,339.96	20,647.00	(1,020.00)	-5.2%
OASDI/Medicare/Alternative		3301-3302	6,780.00	6,780.00	2,442.92	9,091.00	(2,311.00)	-34.1%
Health and Welfare Benefits		3401-3402	15,193.00	15,193.00	5,842.22	16,587.00	(1,394.00)	-9.2%
Unemployment Insurance		3501-3502	567.00	567.00	190.47	749.00	(182.00)	-32.1%
Workers' Compensation		3601-3602	3,410.00	3,410.00	1,112.92	4,376.00	(966.00)	-28.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,846.00	7,846.00	1,467.28	7,846.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			150,688.00	150,688.00	18,787.94	157,226.00	(6,538.00)	-4.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	19,674.00	19,674.00	540.73	20,674.00	(1,000.00)	-5.1%
Noncapitalized Equipment		4400	28,251.00	28,251.00	0.00	19,230.00	9,021.00	31.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			47,925.00	47,925.00	540.73	39,904.00	8,021.00	16.7%
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	13,668.00	13,668.00	1,327.40	14,206.00	(538.00)	-3.9%
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	70,060.00	70,060.00	11,195.57	118,697.00	(48,637.00)	-69.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,728.00	83,728.00	12,522.97	132,903.00	(49,175.00)	-58.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	10,000.00	0.00	10,000.00	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	10,000.00	10,000.00	21,681.66	22,000.00	(12,000.00)	-120.0%
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			20,000.00	20,000.00	21,681.66	32,000.00	(12,000.00)	-60.0%
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	65,000.00	65,000.00	0.00	45,000.00	20,000.00	30.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
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)			65,000.00	65,000.00	0.00	45,000.00	20,000.00	30.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			476,139.00	476,139.00	90,219.80	548,871.00	(72,732.00)	-15.3%
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%

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								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	132,354.00	132,354.00	0.00	108,995.00	(23,359.00)	-17.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			132,354.00	132,354.00	0.00	108,995.00	(23,359.00)	-17.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			132,354.00	132,354.00	0.00	108,995.00	23,359.00	17.6%

Resource	Description	2022-23 Projected Totals
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	5,000.00
6266	Educator Effectiveness, FY 2021-22	34,879.00
6300	Lottery: Instructional Materials	16,512.00
6547	Special Education Early Intervention Preschool Grant	20,612.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	115,631.00
7435	Learning Recovery Emergency Block Grant	190,057.00
7810	Other Restricted State	41,408.00
9010	Other Restricted Local	21,167.00
Total, Restricted Balance		445,266.00

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	5,724.00	5,724.00	0.00	5,190.00	(534.00)	-9.3%
5) TOTAL, REVENUES			5,724.00	5,724.00	0.00	5,190.00		
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	4,619.00	4,619.00	0.00	3,000.00	1,619.00	35.1%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	1,619.00	(1,619.00)	New
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			4,619.00	4,619.00	0.00	4,619.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,105.00	1,105.00	0.00	571.00		
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)			1,105.00	1,105.00	0.00	571.00		
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	15,586.62	15,587.00		15,587.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,586.62	15,587.00		15,587.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,586.62	15,587.00		15,587.00		
2) Ending Balance, June 30 (E + F1e)			16,691.62	16,692.00		16,158.00		
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	16,691.62	16,692.00		16,158.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	5,724.00	5,724.00	0.00	5,190.00	(534.00)	-9.3%
TOTAL, REVENUES			5,724.00	5,724.00	0.00	5,190.00		
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	4,619.00	4,619.00	0.00	3,000.00	1,619.00	35.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,619.00	4,619.00	0.00	3,000.00	1,619.00	35.1%
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	1,619.00	(1,619.00)	New
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	1,619.00	(1,619.00)	New
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			4,619.00	4,619.00	0.00	4,619.00		
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	16,158.00
Total, Restricted Balance		16,158.00

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	71,062.00	71,062.00	29,562.00	108,547.00	37,485.00	52.7%
4) Other Local Revenue		8600-8799	65,070.00	65,070.00	8,124.00	65,070.00	0.00	0.0%
5) TOTAL, REVENUES			136,132.00	136,132.00	37,686.00	173,617.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	103,188.00	103,188.00	25,617.80	103,838.00	(650.00)	-0.6%
2) Classified Salaries		2000-2999	1,200.00	1,200.00	61.80	1,600.00	(400.00)	-33.3%
3) Employee Benefits		3000-3999	63,004.00	63,004.00	16,687.15	63,621.00	(617.00)	-1.0%
4) Books and Supplies		4000-4999	2,500.00	2,500.00	3,005.86	2,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,148.00	2,148.00	1,406.98	2,148.00	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			172,040.00	172,040.00	46,779.59	173,707.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,908.00)	(35,908.00)	(9,093.59)	(90.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	35,908.00	35,908.00	0.00	90.00	(35,818.00)	-99.7%
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			35,908.00	35,908.00	0.00	90.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(9,093.59)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,238.06	2,238.00		2,238.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,238.06	2,238.00		2,238.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,238.06	2,238.00		2,238.00		
2) Ending Balance, June 30 (E + F1e)			2,238.06	2,238.00		2,238.00		
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								
c) Committed		9740	2,238.06	2,238.00		2,238.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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	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%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	71,062.00	71,062.00	29,562.00	108,547.00	37,485.00	52.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			71,062.00	71,062.00	29,562.00	108,547.00	37,485.00	52.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70.00	70.00	0.00	70.00	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								
Child Development Parent Fees		8673	65,000.00	65,000.00	8,124.00	65,000.00	0.00	0.0%
Interagency Services		8677	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								
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			65,070.00	65,070.00	8,124.00	65,070.00	0.00	0.0%
TOTAL, REVENUES			136,132.00	136,132.00	37,686.00	173,617.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	103,188.00	103,188.00	25,617.80	103,838.00	(650.00)	-0.6%
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			103,188.00	103,188.00	25,617.80	103,838.00	(650.00)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,200.00	1,200.00	61.80	1,600.00	(400.00)	-33.3%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,200.00	1,200.00	61.80	1,600.00	(400.00)	-33.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	51.57	85.00	(85.00)	New
PERS		3201-3202	24,725.00	24,725.00	6,421.89	24,953.00	(228.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	8,395.00	8,395.00	2,085.50	8,474.00	(79.00)	-0.9%
Health and Welfare Benefits		3401-3402	19,493.00	19,493.00	5,381.94	19,683.00	(190.00)	-1.0%
Unemployment Insurance		3501-3502	559.00	559.00	137.40	564.00	(5.00)	-0.9%
Workers' Compensation		3601-3602	3,249.00	3,249.00	802.58	3,279.00	(30.00)	-0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,583.00	6,583.00	1,806.27	6,583.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			63,004.00	63,004.00	16,687.15	63,621.00	(617.00)	-1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,500.00	2,500.00	3,005.86	2,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,500.00	2,500.00	3,005.86	2,500.00	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	358.00	358.00	1,198.00	1,208.00	(850.00)	-237.4%
Dues and Memberships		5300	450.00	450.00	0.00	0.00	450.00	100.0%
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	1,340.00	1,340.00	208.98	940.00	400.00	29.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,148.00	2,148.00	1,406.98	2,148.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%

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 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			172,040.00	172,040.00	46,779.59	173,707.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	35,908.00	35,908.00	0.00	90.00	(35,818.00)	-99.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,908.00	35,908.00	0.00	90.00	(35,818.00)	-99.7%
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 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%
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)			35,908.00	35,908.00	0.00	90.00		

Resource	Description	2022-23 Projected Totals
6130	Child Development: Center-Based Reserve Account	2,238.00
Total, Restricted Balance		2,238.00

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	105,000.00	105,000.00	0.00	105,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,500.00	6,500.00	0.00	35,000.00	28,500.00	438.5%
4) Other Local Revenue		8600-8799	1,336.00	1,336.00	226.00	1,300.00	(36.00)	-2.7%
5) TOTAL, REVENUES			112,836.00	112,836.00	226.00	141,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	24,177.00	24,177.00	7,359.76	29,176.00	(4,999.00)	-20.7%
3) Employee Benefits		3000-3999	17,024.00	17,024.00	5,306.49	19,770.00	(2,746.00)	-16.1%
4) Books and Supplies		4000-4999	88,000.00	88,000.00	33,116.53	86,000.00	2,000.00	2.3%
5) Services and Other Operating Expenditures		5000-5999	5,950.00	5,950.00	1,931.42	5,700.00	250.00	4.2%
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			135,151.00	135,151.00	47,714.20	140,646.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,315.00)	(22,315.00)	(47,488.20)	654.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	22,315.00	22,315.00	0.00	0.00	(22,315.00)	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,315.00	22,315.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(47,488.20)	654.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	49,434.48	49,434.00		49,434.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,434.48	49,434.00		49,434.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,434.48	49,434.00		49,434.00		
2) Ending Balance, June 30 (E + F1e)			49,434.48	49,434.00		50,088.00		
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	49,434.48	49,434.00		50,088.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	105,000.00	105,000.00	0.00	105,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			105,000.00	105,000.00	0.00	105,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,500.00	6,500.00	0.00	35,000.00	28,500.00	438.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,500.00	6,500.00	0.00	35,000.00	28,500.00	438.5%
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	1,200.00	1,200.00	226.00	1,200.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.00	100.00	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	36.00	36.00	0.00	0.00	(36.00)	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,336.00	1,336.00	226.00	1,300.00	(36.00)	-2.7%
TOTAL, REVENUES			112,836.00	112,836.00	226.00	141,300.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	23,977.00	23,977.00	7,359.76	28,976.00	(4,999.00)	-20.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	200.00	200.00	0.00	200.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			24,177.00	24,177.00	7,359.76	29,176.00	(4,999.00)	-20.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,106.00	6,106.00	1,805.43	7,345.00	(1,239.00)	-20.3%
OASDI/Medicare/Alternative		3301-3302	1,853.00	1,853.00	574.89	2,234.00	(381.00)	-20.6%
Health and Welfare Benefits		3401-3402	8,233.00	8,233.00	2,506.36	9,185.00	(952.00)	-11.6%
Unemployment Insurance		3501-3502	124.00	124.00	37.61	152.00	(28.00)	-22.6%
Workers' Compensation		3601-3602	708.00	708.00	219.63	854.00	(146.00)	-20.6%

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	162.57	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,024.00	17,024.00	5,306.49	19,770.00	(2,746.00)	-16.1%
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	6,000.00	6,000.00	1,480.45	6,000.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	0.00	2,000.00	100.0%
Food		4700	80,000.00	80,000.00	31,636.08	80,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			88,000.00	88,000.00	33,116.53	86,000.00	2,000.00	2.3%
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	250.00	250.00	0.00	0.00	250.00	100.0%
Dues and Memberships		5300	200.00	200.00	24.80	200.00	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	500.00	500.00	0.00	480.00	20.00	4.0%
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	5,000.00	5,000.00	1,906.62	5,020.00	(20.00)	-0.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,950.00	5,950.00	1,931.42	5,700.00	250.00	4.2%
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			135,151.00	135,151.00	47,714.20	140,646.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	22,315.00	22,315.00	0.00	0.00	(22,315.00)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			22,315.00	22,315.00	0.00	0.00	(22,315.00)	-100.0%
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)			22,315.00	22,315.00	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)	50,088.00
Total, Restricted Balance		50,088.00

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	8,500.00	8,500.00	0.00	8,250.00	(250.00)	-2.9%
5) TOTAL, REVENUES			8,500.00	8,500.00	0.00	8,250.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,500.00	8,500.00	0.00	8,250.00		
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)			8,500.00	8,500.00	0.00	8,250.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,391.95	23,392.00		23,392.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,391.95	23,392.00		23,392.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,391.95	23,392.00		23,392.00		
2) Ending Balance, June 30 (E + F1e)			31,891.95	31,892.00		31,642.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	31,891.95	31,892.00		31,642.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.00	250.00	(250.00)	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,500.00	8,500.00	0.00	8,250.00	(250.00)	-2.9%
TOTAL, REVENUES			8,500.00	8,500.00	0.00	8,250.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	31,642.00
Total, Restricted Balance		31,642.00

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)	173.60	173.60	187.00	187.00	13.40	8.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	173.60	173.60	187.00	187.00	13.40	8.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	.92	.92	.92	.92	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)	.92	.92	.92	.92	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	174.52	174.52	187.92	187.92	13.40	8.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	9110									
A. BEGINNING CASH			1,812,260.00	1,641,915.00	1,468,321.00	1,631,365.00	1,634,710.00	1,598,490.00	1,719,773.00	1,874,964.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		85,974.00	85,974.00	239,818.00	154,753.00	146,350.00	273,625.00	146,350.00	146,350.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	28,303.00	273,041.00	484.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	(72,735.00)	(61,856.00)	(61,856.00)	(69,265.00)
Federal Revenue	8100-8299		0.00	2,284.00	0.00	628.00	57.00	8,350.00	260.00	57.00
Other State Revenue	8300-8599		0.00	79.00	53,152.00	4,912.00	62,114.00	80,119.00	34,718.00	0.00
Other Local Revenue	8600-8799		0.00	6,500.00	160,665.00	3,946.00	50,713.00	51,507.00	2,574.00	77,273.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			85,974.00	94,837.00	453,635.00	164,239.00	186,499.00	380,048.00	395,087.00	154,899.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		16,392.00	67,239.00	73,399.00	67,963.00	71,798.00	95,033.00	69,940.00	70,370.00
Classified Salaries	2000-2999		27,425.00	44,062.00	46,464.00	48,065.00	49,270.00	64,095.00	43,353.00	46,684.00
Employee Benefits	3000-3999		22,273.00	58,101.00	60,046.00	58,033.00	59,303.00	67,794.00	58,515.00	60,620.00
Books and Supplies	4000-4999		3,491.00	4,093.00	22,282.00	13,238.00	14,478.00	8,455.00	15,965.00	7,557.00
Services	5000-5999		56,693.00	18,231.00	25,743.00	17,131.00	22,293.00	18,285.00	35,436.00	44,882.00
Capital Outlay	6000-6599		14,000.00	21,682.00	0.00	0.00	14,587.00	819.00	0.00	0.00
Other Outgo	7000-7499		0.00	16,986.00	0.00	0.00	0.00	0.00	14,640.00	19,443.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			140,274.00	230,394.00	227,934.00	204,430.00	231,729.00	254,481.00	237,849.00	249,556.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	228,594.00	207,566.00	38,396.00	96,971.00	15,843.00	0.00	0.00	765.00	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		228,594.00	207,566.00	38,396.00	96,971.00	15,843.00	0.00	0.00	765.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	382,124.00	323,611.00	76,433.00	159,628.00	(27,693.00)	(9,010.00)	4,284.00	2,812.00	(21,703.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		382,124.00	323,611.00	76,433.00	159,628.00	(27,693.00)	(9,010.00)	4,284.00	2,812.00	(21,703.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(153,530.00)	(116,045.00)	(38,037.00)	(62,657.00)	43,536.00	9,010.00	(4,284.00)	(2,047.00)	21,703.00
E. NET INCREASE/DECREASE (B - C + D)			(170,345.00)	(173,594.00)	163,044.00	3,345.00	(36,220.00)	121,283.00	155,191.00	(72,954.00)
F. ENDING CASH (A + E)			1,641,915.00	1,468,321.00	1,631,365.00	1,634,710.00	1,598,490.00	1,719,773.00	1,874,964.00	1,802,010.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	9110								
A. BEGINNING CASH		1,802,010.00	1,932,042.00	1,860,706.00	1,950,552.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	273,625.00	146,350.00	146,350.00	289,694.00	0.00		2,135,213.00	2,135,213.00
Property Taxes	8020-8079	10,654.00	13,732.00	169,820.00	105,122.00			601,156.00	601,156.00
Miscellaneous Funds	8080-8099	(54,722.00)	(52,069.00)	(79,687.00)	(106,079.00)			(558,269.00)	(558,269.00)
Federal Revenue	8100-8299	982.00	4,822.00	3,266.00	32,493.00	6,965.00		60,164.00	60,164.00
Other State Revenue	8300-8599	1,661.00	78,275.00	83,716.00	213,690.00	22,966.00		635,402.00	635,402.00
Other Local Revenue	8600-8799	134,812.00	2,159.00	1,294.00	90,822.00	92,080.00		674,345.00	674,345.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		367,012.00	193,269.00	324,759.00	625,742.00	122,011.00	0.00	3,548,011.00	3,548,011.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	71,276.00	72,034.00	71,649.00	84,435.00	0.00		831,528.00	831,528.00
Classified Salaries	2000-2999	47,433.00	49,035.00	47,904.00	83,386.00	1,716.00		598,892.00	598,892.00
Employee Benefits	3000-3999	59,427.00	62,200.00	58,964.00	161,664.00			786,940.00	786,940.00
Books and Supplies	4000-4999	12,200.00	6,970.00	11,274.00	18,598.00	9,610.00		148,211.00	148,211.00
Services	5000-5999	34,877.00	38,448.00	40,344.00	51,639.00	11,829.00		415,831.00	415,831.00
Capital Outlay	6000-6599	17,446.00	24,492.00	0.00	12,974.00			106,000.00	106,000.00
Other Outgo	7000-7499	852.00	7,894.00	11,657.00	7,500.00			78,972.00	78,972.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	90.00			90.00	90.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		243,511.00	261,073.00	241,792.00	420,286.00	23,155.00	0.00	2,966,464.00	2,966,464.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	286.00	2,440.00	0.00	(288,175.00)	154,502.00		228,594.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		286.00	2,440.00	0.00	(288,175.00)	154,502.00	0.00	228,594.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(6,245.00)	5,972.00	(6,879.00)	(314,965.00)	195,879.00		382,124.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(6,245.00)	5,972.00	(6,879.00)	(314,965.00)	195,879.00	0.00	382,124.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		6,531.00	(3,532.00)	6,879.00	26,790.00	(41,377.00)	0.00	(153,530.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)		130,032.00	(71,336.00)	89,846.00	232,246.00	57,479.00	0.00	428,017.00	581,547.00
F. ENDING CASH (A + E)		1,932,042.00	1,860,706.00	1,950,552.00	2,182,798.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,240,277.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	9110									
A. BEGINNING CASH			2,182,798.00	2,124,703.00	1,955,486.00	2,016,882.00	1,945,852.00	1,928,654.00	2,027,358.00	2,193,463.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		85,620.00	85,620.00	288,238.00	154,115.00	154,115.00	288,238.00	154,115.00	154,115.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	17,917.00	273,041.00	14,114.00
Miscellaneous Funds	8080-8099		0.00	(10,933.00)	(58,462.00)	(47,850.00)	(43,843.00)	(51,856.00)	(51,856.00)	(29,265.00)
Federal Revenue	8100-8299		0.00	87.00	6,354.00	3,730.00	36.00	840.00	162.00	36.00
Other State Revenue	8300-8599		12.00	0.00	6,084.00	8,771.00	32,120.00	41,431.00	17,953.00	0.00
Other Local Revenue	8600-8799		328.00	1,940.00	2,016.00	7,049.00	49,427.00	50,202.00	2,509.00	72,174.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			85,960.00	76,714.00	244,230.00	125,815.00	191,855.00	346,772.00	395,924.00	211,174.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		17,395.00	68,328.00	73,506.00	69,104.00	70,442.00	93,239.00	68,619.00	69,042.00
Classified Salaries	2000-2999		28,963.00	45,557.00	47,584.00	49,887.00	49,580.00	64,498.00	43,626.00	46,977.00
Employee Benefits	3000-3999		22,246.00	56,798.00	57,604.00	56,762.00	58,064.00	66,377.00	57,292.00	59,353.00
Books and Supplies	4000-4999		1,510.00	15,918.00	22,086.00	12,577.00	13,040.00	3,112.00	12,578.00	4,104.00
Services	5000-5999		44,910.00	46,530.00	46,059.00	29,843.00	22,227.00	18,231.00	32,126.00	44,748.00
Capital Outlay	6000-6599		1,507.00	0.00	3,135.00	681.00	865.00	155.00	0.00	0.00
Other Outgo	7000-7499		0.00	7,919.00	0.00	15,145.00	0.00	0.00	14,891.00	19,778.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			116,531.00	241,050.00	249,974.00	233,999.00	214,218.00	245,612.00	229,132.00	244,002.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	276,513.00	31,444.00	18,933.00	69,956.00	57,718.00	0.00	0.00	925.00	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		276,513.00	31,444.00	18,933.00	69,956.00	57,718.00	0.00	0.00	925.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	219,034.00	58,968.00	23,814.00	2,816.00	20,564.00	(5,165.00)	2,456.00	1,612.00	(12,440.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		219,034.00	58,968.00	23,814.00	2,816.00	20,564.00	(5,165.00)	2,456.00	1,612.00	(12,440.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		57,479.00	(27,524.00)	(4,881.00)	67,140.00	37,154.00	5,165.00	(2,456.00)	(687.00)	12,440.00
E. NET INCREASE/DECREASE (B - C + D)			(58,095.00)	(169,217.00)	61,396.00	(71,030.00)	(17,198.00)	98,704.00	166,105.00	(20,388.00)
F. ENDING CASH (A + E)			2,124,703.00	1,955,486.00	2,016,882.00	1,945,852.00	1,928,654.00	2,027,358.00	2,193,463.00	2,173,075.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		9110							
A. BEGINNING CASH									
		2,173,075.00	2,383,417.00	2,327,185.00	2,383,501.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	288,238.00	154,115.00	154,115.00	288,238.00			2,248,882.00	2,248,882.00
Property Taxes	8020-8079	10,654.00	13,732.00	169,820.00	101,878.00			601,156.00	601,156.00
Miscellaneous Funds	8080-8099	(26,369.00)	(52,069.00)	(79,687.00)	(106,079.00)			(558,269.00)	(558,269.00)
Federal Revenue	8100-8299	614.00	3,013.00	2,040.00	16,075.00	4,600.00		37,587.00	37,587.00
Other State Revenue	8300-8599	(434.00)	40,477.00	43,291.00	106,418.00	32,452.00		328,575.00	328,575.00
Other Local Revenue	8600-8799	131,396.00	2,105.00	1,262.00	290,807.00	46,040.00		657,255.00	657,255.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		404,099.00	161,373.00	290,841.00	697,337.00	83,092.00	0.00	3,315,186.00	3,315,186.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	69,931.00	70,674.00	70,297.00	75,253.00			815,830.00	815,830.00
Classified Salaries	2000-2999	47,731.00	49,343.00	48,205.00	78,731.00	1,972.00		602,654.00	602,654.00
Employee Benefits	3000-3999	58,185.00	60,901.00	57,732.00	159,181.00			770,495.00	770,495.00
Books and Supplies	4000-4999	10,988.00	4,705.00	10,154.00	15,932.00	6,785.00		133,489.00	133,489.00
Services	5000-5999	19,817.00	18,393.00	40,223.00	35,596.00	15,890.00		414,593.00	414,593.00
Capital Outlay	6000-6599	6,122.00	5,087.00	0.00	2,448.00			20,000.00	20,000.00
Other Outgo	7000-7499	(15,091.00)	8,030.00	11,857.00	17,801.00			80,330.00	80,330.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	90.00			90.00	90.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		197,683.00	217,133.00	238,468.00	385,032.00	24,647.00	0.00	2,837,481.00	2,837,481.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	346.00	2,951.00	0.00	(348,585.00)	442,825.00		276,513.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		346.00	2,951.00	0.00	(348,585.00)	442,825.00	0.00	276,513.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(3,580.00)	3,423.00	(3,943.00)	(180,540.00)	311,049.00		219,034.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(3,580.00)	3,423.00	(3,943.00)	(180,540.00)	311,049.00	0.00	219,034.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		3,926.00	(472.00)	3,943.00	(168,045.00)	131,776.00	0.00	57,479.00	
E. NET INCREASE/DECREASE (B - C + D)		210,342.00	(56,232.00)	56,316.00	144,260.00	190,221.00	0.00	535,184.00	477,705.00
F. ENDING CASH (A + E)		2,383,417.00	2,327,185.00	2,383,501.00	2,527,761.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,717,982.00	

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) 29,778.00
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,187,582.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 1.36%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

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) 62,548.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,863.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
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)	4,550.10
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	69,961.10
9. Carry-Forward Adjustment (Part IV, Line F)	5,556.18
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	75,517.27

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,599,261.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	521,927.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	129,214.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,720.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	81.00
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)	117,222.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	12,000.00
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)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	330,015.90
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	4,619.00
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)	173,707.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	60,646.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,950,412.90

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)	2.37%
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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)	2.56%
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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)	69,961.10
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	11,316.13
2. Carry-forward adjustment amount deferred from prior year(s), if any	11,316.13
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 (2.95%) times Part III, Line B19); zero if negative	5,556.18
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.95%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	5,556.18
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)	5,556.18

Approved indirect cost rate: 2.95%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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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	2,178,100.00	5.22%	2,291,769.00	3.91%	2,381,470.00
2. Federal Revenues	8100-8299	60,164.00	(37.53%)	37,587.00	0.00%	37,587.00
3. Other State Revenues	8300-8599	635,402.00	(48.29%)	328,575.00	0.00%	328,575.00
4. Other Local Revenues	8600-8799	674,345.00	(2.53%)	657,255.00	.17%	658,341.00
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)		3,548,011.00	(6.56%)	3,315,186.00	2.74%	3,405,973.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				831,528.00		815,830.00
b. Step & Column Adjustment				3,146.00		16,740.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(18,844.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	831,528.00	(1.89%)	815,830.00	2.05%	832,570.00
2. Classified Salaries						
a. Base Salaries				598,892.00		602,654.00
b. Step & Column Adjustment				6,249.00		3,515.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,487.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	598,892.00	.63%	602,654.00	.58%	606,169.00
3. Employee Benefits	3000-3999	786,940.00	(2.09%)	770,495.00	1.71%	783,639.00
4. Books and Supplies	4000-4999	148,211.00	(9.93%)	133,488.00	1.72%	135,786.00
5. Services and Other Operating Expenditures	5000-5999	415,831.00	(.30%)	414,593.00	1.57%	421,087.00
6. Capital Outlay	6000-6999	106,000.00	(81.13%)	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	78,972.00	1.72%	80,330.00	1.75%	81,736.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	90.00	0.00%	90.00	0.00%	90.00
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)		2,966,464.00	(4.35%)	2,837,480.00	1.54%	2,881,077.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		581,547.00		477,706.00		524,896.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,658,729.00		2,240,276.00		2,717,982.00
2. Ending Fund Balance (Sum lines C and D1)		2,240,276.00		2,717,982.00		3,242,878.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	445,266.00		440,920.00		435,242.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	240,372.00		240,372.00		240,372.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	593,293.00		567,496.00		576,215.00

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	961,345.00		1,469,194.00		1,991,049.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,240,276.00		2,717,982.00		3,242,878.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	593,293.00		567,496.00		576,215.00
c. Unassigned/Unappropriated	9790	961,345.00		1,469,194.00		1,991,049.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,554,638.00		2,036,690.00		2,567,264.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		52.41%		71.78%		89.11%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
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)						
		187.00		187.00		187.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		2,966,464.00		2,837,480.00		2,881,077.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		2,966,464.00		2,837,480.00		2,881,077.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		148,323.20		141,874.00		144,053.85
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)		148,323.20		141,874.00		144,053.85
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,178,100.00	5.22%	2,291,769.00	3.91%	2,381,470.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	34,579.00	(1.57%)	34,036.00	0.00%	34,036.00
4. Other Local Revenues	8600-8799	639,322.00	(2.53%)	623,172.00	0.00%	623,172.00
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	(108,995.00)	3.20%	(112,481.00)	.10%	(112,593.00)
6. Total (Sum lines A1 thru A5c)		2,743,006.00	3.41%	2,836,496.00	3.16%	2,926,085.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				799,766.00		802,912.00
b. Step & Column Adjustment				3,146.00		16,040.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	799,766.00	.39%	802,912.00	2.00%	818,952.00
2. Classified Salaries						
a. Base Salaries				488,816.00		495,065.00
b. Step & Column Adjustment				6,249.00		2,095.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	488,816.00	1.28%	495,065.00	.42%	497,160.00
3. Employee Benefits	3000-3999	629,714.00	(1.27%)	621,718.00	2.08%	634,678.00
4. Books and Supplies	4000-4999	108,307.00	(8.50%)	99,101.00	2.20%	101,282.00
5. Services and Other Operating Expenditures	5000-5999	282,928.00	2.58%	290,228.00	2.20%	296,613.00
6. Capital Outlay	6000-6999	74,000.00	(86.49%)	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,972.00	4.00%	35,330.00	3.98%	36,736.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	90.00	0.00%	90.00	0.00%	90.00
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)		2,417,593.00	(2.61%)	2,354,444.00	1.74%	2,395,511.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		325,413.00		482,052.00		530,574.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,469,597.00		1,795,010.00		2,277,062.00
2. Ending Fund Balance (Sum lines C and D1)		1,795,010.00		2,277,062.00		2,807,636.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	240,372.00		240,372.00		240,372.00
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	593,293.00		567,496.00		576,215.00
2. Unassigned/Unappropriated	9790	961,345.00		1,469,194.00		1,991,049.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,795,010.00		2,277,062.00		2,807,636.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	593,293.00		567,496.00		576,215.00
c. Unassigned/Unappropriated	9790	961,345.00		1,469,194.00		1,991,049.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,554,638.00		2,036,690.00		2,567,264.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	60,164.00	(37.53%)	37,587.00	0.00%	37,587.00
3. Other State Revenues	8300-8599	600,823.00	(50.98%)	294,539.00	0.00%	294,539.00
4. Other Local Revenues	8600-8799	35,023.00	(2.68%)	34,083.00	3.19%	35,169.00
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	108,995.00	3.20%	112,481.00	.10%	112,593.00
6. Total (Sum lines A1 thru A5c)		805,005.00	(40.54%)	478,690.00	.25%	479,888.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,762.00		12,918.00
b. Step & Column Adjustment						700.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(18,844.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,762.00	(59.33%)	12,918.00	5.42%	13,618.00
2. Classified Salaries						
a. Base Salaries				110,076.00		107,589.00
b. Step & Column Adjustment						1,420.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,487.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	110,076.00	(2.26%)	107,589.00	1.32%	109,009.00
3. Employee Benefits	3000-3999	157,226.00	(5.37%)	148,777.00	.12%	148,961.00
4. Books and Supplies	4000-4999	39,904.00	(13.83%)	34,387.00	.34%	34,504.00
5. Services and Other Operating Expenditures	5000-5999	132,903.00	(6.42%)	124,365.00	.09%	124,474.00
6. Capital Outlay	6000-6999	32,000.00	(68.75%)	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	45,000.00	0.00%	45,000.00	0.00%	45,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		548,871.00	(11.99%)	483,036.00	.52%	485,566.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		256,134.00		(4,346.00)		(5,678.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		189,132.00		445,266.00		440,920.00
2. Ending Fund Balance (Sum lines C and D1)		445,266.00		440,920.00		435,242.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	445,266.00		440,920.00		435,242.00
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)		445,266.00		440,920.00		435,242.00
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.						
The district was paying salaries with one-time restricted funds in 22-23. These salaries were budgeted in unrestricted in 23-24 and 24-25.						

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	2,966,464.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	60,164.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	81.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	106,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	33,972.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	90.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	31,570.00
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)				171,713.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
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)				2,734,587.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				187.92
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,551.87
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.)	2,366,205.19			13,475.74
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)	2,366,205.19			13,475.74
B. Required effort (Line A.2 times 90%)	2,129,584.67			12,128.17

C. Current year expenditures (Line I.E and Line II.B)	2,734,587.00	14,551.87
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

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	173.60	187.00	7.7%	Not Met
	Charter School	0.00	0.00		
	Total ADA	173.60	187.00		
1st Subsequent Year (2023-24)	District Regular	173.60	187.00	7.7%	Not Met
	Charter School				
	Total ADA	173.60	187.00		
2nd Subsequent Year (2024-25)	District Regular	173.60	187.00	7.7%	Not Met
	Charter School				
	Total ADA	173.60	187.00		

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 district experienced an increase in enrollment and ADA since budget development.

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	184.00		
	Charter School		192.00	
	Total Enrollment	184.00	192.00	4.3%
1st Subsequent Year (2023-24)	District Regular	184.00	192.00	
	Charter School	0.00		
	Total Enrollment	184.00	192.00	4.3%
2nd Subsequent Year (2024-25)	District Regular	184.00	192.00	
	Charter School	0.00		
	Total Enrollment	184.00	192.00	4.3%

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The district experienced an increase in enrollment and ADA since budget development.

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	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)			
District Regular	175	179	
Charter School		0	
Total ADA/Enrollment	175	179	97.8%
Second Prior Year (2020-21)			
District Regular	175	181	
Charter School			
Total ADA/Enrollment	175	181	96.7%
First Prior Year (2021-22)			
District Regular	175	184	
Charter School			
Total ADA/Enrollment	175	184	95.1%
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	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	187	192		
Charter School	0			
Total ADA/Enrollment	187	192	97.4%	Not Met
1st Subsequent Year (2023-24)				
District Regular	187	192		
Charter School				
Total ADA/Enrollment	187	192	97.4%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	187	192		
Charter School				
Total ADA/Enrollment	187	192	97.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district experienced an increase in enrollment and ADA. However, the district continues to experience a loss of ADA due to students and families being out sick with Flu, Covid, etc.

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)	2,418,303.00	2,736,369.00	13.2%	Not Met
1st Subsequent Year (2023-24)	2,510,801.00	2,850,038.00	13.5%	Not Met
2nd Subsequent Year (2024-25)	2,584,466.00	2,939,739.00	13.7%	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)

The projected LCFF revenue has changed since budget adoption due to the increase in COLA & Augmentation, as well as the increase in enrollment and ADA.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2019-20)	1,774,021.33	
Second Prior Year (2020-21)	1,846,302.19	2,460,423.77	75.0%
First Prior Year (2021-22)	1,779,399.71	2,174,831.12	81.8%
	Historical Average Ratio:		79.0%

	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):	74.0% to 84.0%	74.0% to 84.0%	74.0% to 84.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	1,918,296.00	2,417,503.00	79.4%	Met	
1st Subsequent Year (2023-24)	1,919,695.00	2,354,354.00	81.5%	Met	
2nd Subsequent Year (2024-25)	1,950,790.00	2,395,421.00	81.4%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	60,437.00	60,164.00	-.5%	No
1st Subsequent Year (2023-24)	36,597.00	37,587.00	2.7%	No
2nd Subsequent Year (2024-25)	36,597.00	37,587.00	2.7%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	246,690.00	635,402.00	157.6%	Yes
1st Subsequent Year (2023-24)	246,690.00	328,575.00	33.2%	Yes
2nd Subsequent Year (2024-25)	246,690.00	328,575.00	33.2%	Yes

Explanation:
(required if Yes)

The district is receiving one-time Learning Recovery Emergency Block Grant and Arts & Music Block Grant that were not included at Budget Development. The allocation for Expanded Learning Opportunities Program also increased by \$81,885.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	607,342.00	674,345.00	11.0%	Yes
1st Subsequent Year (2023-24)	607,419.00	657,255.00	8.2%	Yes
2nd Subsequent Year (2024-25)	608,505.00	658,341.00	8.2%	Yes

Explanation:
(required if Yes)

The increase in Local Revenue for 22-23, is a direct result of the reimbursements from the County Office for the purchase of equipment for the ELOP program. The district also increased their projected Oversight revenue to match what they received for 21-22.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	145,626.00	148,211.00	1.8%	No
1st Subsequent Year (2023-24)	133,856.00	133,488.00	-.3%	No
2nd Subsequent Year (2024-25)	135,947.00	135,786.00	-.1%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	361,737.00	415,831.00	15.0%	Yes
1st Subsequent Year (2023-24)	356,873.00	414,593.00	16.2%	Yes
2nd Subsequent Year (2024-25)	362,603.00	421,087.00	16.1%	Yes

Explanation:
(required if Yes)

The increase in Services and Other Operating Expenditures is a direct result of the increase in the Allocation for ELOP program. The district's contracted services for ELOP in the consortium increased to match the allocation.

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)	914,469.00	1,369,911.00	49.8%	Not Met
1st Subsequent Year (2023-24)	890,706.00	1,023,417.00	14.9%	Not Met
2nd Subsequent Year (2024-25)	891,792.00	1,024,503.00	14.9%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	507,363.00	564,042.00	11.2%	Not Met
1st Subsequent Year (2023-24)	490,729.00	548,081.00	11.7%	Not Met
2nd Subsequent Year (2024-25)	498,550.00	556,873.00	11.7%	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)

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

The district is receiving one-time Learning Recovery Emergency Block Grant and Arts & Music Block Grant that were not included at Budget Development. The allocation for Expanded Learning Opportunities Program also increased by \$81,885.

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

The increase in Local Revenue for 22-23, is a direct result of the reimbursements from the County Office for the purchase of equipment for the ELOP program. The district also increased their projected Oversight revenue to match what they received for 21-22.

- 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)

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

The increase in Services and Other Operating Expenditures is a direct result of the increase in the Allocation for ELOP program. The district's contracted services for ELOP in the consortium increased to match the allocation.

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.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	84,466.92	22,660.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		22,660.00	

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)

The district is exempt due to being a small size district.

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)	52.4%	71.8%	89.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	17.5%	23.9%	29.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2022-23)	325,413.00	2,417,593.00	N/A	Met
1st Subsequent Year (2023-24)	482,052.00	2,354,444.00	N/A	Met
2nd Subsequent Year (2024-25)	530,574.00	2,395,511.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2) (Form MYPI, Line D2)		
Current Year (2022-23)	2,240,276.00	Met	
1st Subsequent Year (2023-24)	2,717,982.00	Met	
2nd Subsequent Year (2024-25)	3,242,878.00	Met	

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2022-23)	2,182,798.00	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.)	187.00	187.00	187.00
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

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)	2,966,464.00	2,837,480.00	2,881,077.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	2,966,464.00	2,837,480.00	2,881,077.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	148,323.20	141,874.00	144,053.85

- 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
148,323.20	141,874.00	144,053.85

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	593,293.00	567,496.00	576,215.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	961,345.00	1,469,194.00	1,991,049.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,554,638.00	2,036,690.00	2,567,264.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	52.41%	71.78%	89.11%
District's Reserve Standard (Section 10B, Line 7):	148,323.20	141,874.00	144,053.85
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

55. 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)	(132,354.00)	(108,995.00)	-17.6%	(23,359.00)	Not Met
1st Subsequent Year (2023-24)	(132,509.00)	(112,481.00)	-15.1%	(20,028.00)	Not Met
2nd Subsequent Year (2024-25)	(132,609.00)	(112,593.00)	-15.1%	(20,016.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	58,223.00	90.00	-99.8%	(58,133.00)	Not Met
1st Subsequent Year (2023-24)	58,223.00	90.00	-99.8%	(58,133.00)	Not Met
2nd Subsequent Year (2024-25)	58,223.00	90.00	-99.8%	(58,133.00)	Not 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)

The contribution from unrestricted to restricted general fund has decrease as a direct result of the decrease in Special Education Excess Cost.

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

Explanation:
(required if NOT met)

The projected transfers out of the general fund have decrease as a direct result of the increase in the child development program allocation, and the increase in funding for the child nutrition program from State and Federal governments.

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)

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

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	10	Fund 01, 8011	01-0000-0-7438/7439	305,215
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:				305,215

Type of Commitment (continued)	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	32,660	33,972	35,330	36,736
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	32,660	33,972	35,330	36,736

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The district entered into a lease agreement in March of 2020 for the purpose of the purchase and installation of a ground mounted solar system. The district anticipates a cost savings from its utilities cost.

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

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

--	--	--

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

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

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?

No

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	10.0	10.0	10.0

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

No

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

6,945

7. Amount included for any tentative salary schedule increases

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
0	0	0

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
No	No	No
95,257	95,257	95,257
93.3%	93.3%	93.3%

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?

No		
----	--	--

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
7,425	6,192	6,192
1.3%	1.1%	1.1%

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

- 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?

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	No	No
No	No	No

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.):

The district hired a new teacher at the beginning of the current fiscal year to replace a teacher that left at the end of 2021-22. This new teacher was hired and placed at a lower step and column in the salary schedule.

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.

No

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	15.7	15.8	15.8	15.8

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

No

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

--

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

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

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

7,679

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2. Total cost of H&W benefits	143,220	143,220	143,220
3. Percent of H&W cost paid by employer	98.0%	98.0%	98.0%
4. Percent projected change in H&W cost over prior year			

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	7,650	7,076	7,076
3. Percent change in step & column over prior year	1.3%	1.1%	1.1%

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	2.0	2.0	2.0	2.0

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?

n/a

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?

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) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="No"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="No"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <input type="text" value="No"/> |
| A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="No"/> |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="No"/> |

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

Comments:
(optional)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	90.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					90.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	90.00	90.00		

First Interim
Original Budget 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Marcum-Illinois Union Elementary

Sutter County

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

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

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

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

IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). Passed

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. Passed

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. Passed

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. Passed

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. Passed

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. Passed

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. Passed

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). Passed

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. Passed

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. Passed

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. Passed

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. Passed

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. Passed

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. Passed

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). Passed

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). Passed

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

First Interim
Board Approved Operating Budget 2022-23

Technical Review Checks

Phase - All

Display - All Technical Checks

Marcum-Illinois Union Elementary

Sutter County

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

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

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

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

IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

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GENERAL LEDGER CHECKS

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INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. Passed

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. Passed

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). Passed

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. Passed

INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. Passed

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SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

First Interim
Actuals to Date 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Marcum-Illinois Union Elementary

Sutter County

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

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CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). Passed

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SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

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

Marcum-Illinois Union Elementary

Sutter County

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

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CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. **Passed**

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Passed

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

Passed

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

SCHOOL BOARD AUTHORIZATION

The Marcum-Illinois Union School District Board of
School District

Trustees at a meeting held December 12, 2022
Date

Hereby authorize the following to sign warrant orders, cash transfers, contracts,
and payroll authorizations. Note restrictions, if any:

Printed Name

Signature

Maggie Irby
Courtney Brazil

M. Irby

All matters under this agreement must be presented to the school board of trustees
for formal confirmation.

School Board of Trustees Approval

Printed Name

Signature

Jill Bramhill
Emily Dadow
Jeff Moore
Keith Turner
Josh Wanner

Please submit the original form, signed by a quorum, to Sutter County
Superintendent of Schools, Attention Maggie Nicoletti; a copy will be forwarded to
the Sutter County Auditor. E.C. 35035, 42631, 42632, 42633

AUTHORIZED PERSONNEL TO SIGN CSPP DOCUMENTS

BOARD RESOLUTION 2022-2023-6

This resolution is adopted in order to certify the approval of the Governing Board to enter into this transaction with the California Department of Education for the purpose of providing child care and development services and to authorize the designated personnel to sign contract documents for Fiscal Year 2023–24, the Continuing Funding Application, and all related contract documents.

RESOLUTION

BE IT RESOLVED that the Governing Board of

authorizes that the person/s who is/are listed below, is/are authorized to sign the transaction for the Governing Board.

NAME

TITLE

SIGNATURE

PASSED AND ADOPTED THIS day of (month, year), by the
Governing Board of
of County, in the State of California.

I, , Clerk of the Governing Board of
 , of , County, in the
State of California, certify that the foregoing is a full, true and correct copy of a resolution
adopted by the said Board at a meeting thereof held at a
regular public place of meeting and the resolution is on file in the office of said Board.

(Clerk's Signature)

(Date)

**BOARD OF EDUCATION OF THE
MARCUM-ILLINOIS UNION SCHOOL DISTRICT**

#2022-2023-7

REINSTATEMENT OF SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS (FUND 40)

WHEREAS, the Marcum-Illinois Union School District established a Special Reserve for Capital Outlay Projects fund, as permitted in Education Code Section 17462, 41003 & 42840 in previous years; and

WHEREAS, this fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code Section 42840); and

WHEREAS, the District has funds committed within the General Fund for capital outlay projects that would be more appropriately maintained in Fund 40;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Marcum-Illinois Union School District that the Special Reserve for Capital Outlay fund shall be reinstated and that those funds reserved in the General Fund for capital facilities shall be transferred there; and

BE IT FURTHER RESOLVED, that the Board of Education shall authorize, by this resolution, the County Auditor and the County Treasurer to reinstate the Special Reserve for Capital Outlay fund for said district; and

BE IT FURTHER RESOLVED, that the Board of Education, by written authorization to the County Superintendent of Schools, shall request during the fiscal year the transfer or deposit and payment of funds by the County Auditor and the County Treasurer from Fund of said district.

PASSED AND ADOPTED by the Board of Education of the Marcum-Illinois Union School District on December 12, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

President, Board of Education

ATTEST:

I, _____, Clerk/Secretary of the Board of Education of the Marcum-Illinois Union School District, do hereby certify the foregoing to be a full, true and correct copy of a resolution adopted by said Board at a meeting held at its regular meeting place on December 12, 2022, which action is contained in the minutes of the meeting of the Board.

Clerk/Secretary, Board of Education