

Agenda
BIGGS UNIFIED SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
BOARD ROOM – 300 B Street
March 8, 2023
6:30 p.m. Closed Session
7:00 p.m. Estimated Open Session

District LCAP Goals

- ❖ Goal 1 – Biggs Unified will provide conditions of learning that will develop College and Career Ready students. Priority 1, 2 and 7.
- ❖ Goal 2 – Biggs Unified will plan programs, develop plans, and provide data from assessments that will maximize pupil outcomes. Priority 4 and 8.
- ❖ Goal 3 – Biggs Unified will promote students engagement and a school culture conducive to learning. Priority 3, 5 and 6.

OPEN SESSION

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**
- 4. APPROVAL OF AGENDA**
- 5. APPROVAL OF MINUTES**

Pg. 3-6 A. February 08, 2023 Regular Meeting

CLOSED SESSION

1. Public Employment Appointment of Personnel as listed under “Personnel Action” below; Pursuant to Government Code Section 54957
2. Classified, Certificated, Classified Confidential, and Management Personnel Discipline, Dismissal and/or Release; Pursuant to Government Code Section 54957
3. Public Employee Performance Evaluation of Classified, Certificated, Classified Confidential, Management and Superintendent; Pursuant to Government Code Section 54957
4. Litigation; Pursuant to Government Code Section 54956.9
5. Instructions to Board Negotiators, Superintendent and Board Member; Pursuant to Government Code Section 54957.6(a)

If Closed Session is not completed before 7:00 p.m., it will resume immediately following the open session/regular meeting.

RECONVENE TO OPEN SESSION

- 6. ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION**
- 7. PARENT ASSOCIATIONS REPORTS**
- 8. CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS**
- 9. STUDENT REPRESENTATIVE REPORTS**
 - A. ASB
 - B. FFA
 - C. STUDENT RECOGNITION
- 10. PUBLIC COMMENT** - Anyone wishing to address the Board on items on or off the agenda may do so at this time. No action may be taken on items that are not listed as Action Items. Comments are limited to 3-5 minutes and 20 minutes each subject matter.

11. REPORTS - Pursuant to the Brown Act: Gov. Code 854950 et.seq. - Reports are limited to announcements or brief descriptions of individual activities

- A. ELEMENTARY SCHOOL PRINCIPAL'S REPORT:
- B. HIGH SCHOOL PRINCIPAL'S REPORT:
- C. M/O/T AND FOOD SERVICE DIRECTOR'S REPORT:
- D. SUPERINTENDENT'S REPORT:
- E. CBO's REPORT
 - 1. Second Interim Budget Presentation (refer to Action Item 13 B)
- F. BOARD MEMBER REPORTS:

12. CONSENT AGENDA - All matters listed under the Consent Agenda are routine and will be acted upon by one motion and vote. If an item needs further clarification and/or discussion, it may be removed from the Consent portion of the agenda and then be acted upon as a separate item.

- Pg. 7 A. Approve Inter-District Agreement Request(s) for the remainder of the 2022-2023 school year and the 2023-2024 school year.
- Pg. 8 B. Approve Surplus of Damaged Electronic/Computer Equipment

13. ACTION ITEMS

- Pgs. 9-113 A. Adopt Auditor's FS report for the 2021-2022 school year. (Presentation by John Whitehouse via Zoom)
- Pgs. 114-238 B. Approve Second Interim Budget
- Pg. 239 C. Approve Amended Stipend List
- Pgs. 240-242 D. Approve overnight field trip for FFA to the State Finals in San Luis Obispo
- Pgs. 243-253 E. Approve Request for New Auditing Firm Services – RT Dennis Accountancy
- Pgs. 254-256 F. Approve Transportation Service Plan 22-23
- Pgs. 257-267 G. Approve the Amended Joint Powers Agreement with Butte Schools Self-Funded Programs

14. PERSONNEL ACTION

- A. Accept the resignation of BES Counselor, Fazila Afzal, effective the end of the 2022-2023 school year
- B. Approve Brenda Tinoco as a Certificated Substitute Teacher
- C. Approve Jane Little as the 2023 Pool Manager

15. INFORMATION ITEMS

- A. LCAP Update

16. FUTURE ITEMS FOR DISCUSSION – Schedule 2nd Board Meeting in June

17. ADJOURNMENT

Notice to the Public: Please contact the Superintendent's Office at 868-1281 ext. 8100 should you require a disability-related modification or accommodation in order to participate in the meeting. This request should be received at least 48 hours prior to the meeting in order to accommodate your request.

Minutes
BIGGS UNIFIED SCHOOL DISTRICT
REGULAR MEETING OF THE BOARD OF TRUSTEES
February 8, 2023

OPEN SESSION

CALL TO ORDER – President Brown called the meeting to order at 6:32 p.m.

ROLL CALL - Board members present: Linda Brown, Melissa A. Atteberry, M. America Navarro, Jonna Phillips, and Sean Avram were present. Board members absent: None.

PLEDGE OF ALLEGIANCE – President Brown lead the Pledge of Allegiance.

APPROVAL OF AGENDA –

The Board approved the agenda as presented. MSCU (Navarro/Atteberry) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

APPROVAL OF MINUTES

The Board approved the minutes from the Regular Board Meeting on January 11, 2023 as written. MSCU (Avram/Phillips) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

The Board approved the minutes from the Special Board Meeting on January 26, 2023 as written. MSCU (Avram/Navarro) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram

The Board adjourned into Closed Session at 6:33 p.m.

CLOSED SESSION

1. **Public Employment Appointment of Personnel as listed under “Personnel Action” below; Pursuant to Government Code Section 54957**
2. **Classified, Certificated, Classified Confidential, and Management Personnel Discipline, Dismissal and/or Release; Pursuant to Government Code Section 54957**
3. **Public Employee Performance Evaluation of Classified, Certificated, Classified Confidential, Management and Superintendent; Pursuant to Government Code Section 54957**
4. **Instructions to Board Negotiators, Superintendent and Board Member; Pursuant to Government Code Section 54957.6(a)**
5. **Litigation; Pursuant to Government Code Sections 54956.9**

Closed Session adjourned at 7:12 pm and reconvened to Open Session at 7:13 pm.

Staff Present: Doug Kaelin, Superintendent; Loretta Long, Admin. Assist. & HR Director; Analyn Dyer, CBO; LaQuita Ulrich, BES/RES Principal

ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION – None

PARENT ASSOCIATIONS REPORTS – None

CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS - None

STUDENT REPORTS:

- A. ASB REPORT - Marci Munanui reported that Basketball Homecoming was successful. Elly Perkins was voted Queen and Adrian Sanchez was voted King. ASB is currently planning BOTS (Battle of the Sexes) for the week of April 17th through the 21st. Applications for next year's ASB officers are currently being accepted. The juniors are planning the Prom for April 8th. There will be props in the Multi for pictures on Valentine's Day.
- B. FFA REPORT – Addie Scott reported that teams are competing and placing in speaking competitions. The Floriculture team is competing in Arbuckle and the Greenhands are competing at Chico State Field Day this Saturday. Market hogs and lambs have been purchased for the upcoming fairs. There are 10 spots for FFA students to attend the state conference in Ontario. March 10th is the FFA rib dinner. Tickets are \$45. National FFA week is Feb. 21st through the 24th. Officers will hold a rally on the 23rd. They are holding a canned food drive also. Some FFA members are working towards their State Farmer degree.
- C. STUDENT RECOGNITION - Principal Ulrich announced the January Student of the Month winners. The students came up and received their awards.

PUBLIC COMMENT- None

REPORTS:

ELEMENTARY SCHOOL PRINCIPAL'S REPORT: Principal Ulrich reported that the Inspire science pilot program is up and running and that training sessions will start soon.

1. Curriculum and Instruction Cadre Report on Standards Based Report Cards (TK-5th): The group presented their research on Standards Based Report Cards.
2. Speech Pathologist – Social Thinkers and Speech Programs: Melissa Green, Speech Pathologist, gave her report on Social Thinkers.

HIGH SCHOOL PRINCIPAL'S REPORT: Principal/Superintendent Kaelin gave the report: Seven students have turned in applications for the Gridley Lions Speech contest. Five students competed in the Butte County Decathlon. Mrs. Lair reported a list of students who placed and won medals. The team placed 3rd as a whole. MORP was last Saturday. Students had a good time without issues. Upward Bound applications are being accepted and they will start the screening process soon. Boys and girls basketball's senior night will be this Friday. The girls already have a league championship and will be playing for an undefeated season. Section playoffs are next week. The wrestling team is headed to Etna for Divisional Finals. Spring sports are already underway; tryouts are over. The softball tournament will have 16 teams. Baseball will host its first tournament this season with a 5-team round robin. FFA contests are gearing up. Ag Advisory will meet tomorrow night

(Thursday the 9th). They will discuss what to do about the walnut orchard. There is a realignment meeting tomorrow.

M/O/T/, FOOD SERVICE: Superintendent Kaelin gave the report: Grounds is working with the Butte Environmental Council to plant trees in the District. The council donates the trees and students will help plant them. We received a grant to offset the cost to install water bottle filling stations. Maintenance will be installing them. Heaters in the “quad” building at the high school and the portable at BES have been having issues.

SUPERINTENDENT’S REPORT: Superintendent Kaelin gave the report: The high school is continuing work on WASC accreditations. Mr. Kaelin is working on incorporating the LCAP goals. Mr. Kaelin attended a CIF meeting in Long Beach last week. Girls’ flag football will be a new sport and juniors will be allowed to play down at the JV level.

BOARD MEMBER REPORTS: Nothing from the Board

CONSENT AGENDA:

The Board approved the Consent Agenda Item A. MSCU (Navarro/Atteberry) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

- A. Approve Inter-District Agreement Request(s) for the remainder of the 2022-2023 school year and for the 2023-2024 school year.

ACTION ITEMS:

The Board approved Action Items A, B, C, E, and F. Action Item D dies for lack of motion. MSCU (Navarro/Phillips) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

- A. Approve Elizabeth Enke to attend the CATA Summer Conference in San Luis Obispo.
- B. Approve overnight FFA trip to the State Conference in Ontario, CA.
- C. Approve overnight trip for the wrestling team to attend Divisional Finals in Etna.
- ~~D. Approve Amended Stipend List for 2022/2023.~~
- E. Approve Annual Certification of Temporary Athletic Team Coaches.
- F. Approve Agreement with Harris School Solutions for the 2023-2024 Cafeteria POS Site License

PERSONNEL ACTION ITEMS:

The Board approved Action Items A-F. MSCU (Atteberry/Avram) 5/0

Brown – Aye Atteberry – Aye Navarro – Aye Phillips – Aye Avram – Aye

- A. Accept the resignation of Tyler Lee from the High School English Teacher position effective the end of the 2022-2023 school year.
- B. Approve hiring George Guerra as Track Coach for the 2023 season.
- C. Approve Jonathan Smith as Assistant Baseball Coach for the 2023 season (non-paid).
- D. Approve Kameron Smith as Assistant Baseball Coach for the 2023 season (non-paid).
- E. Approve Mark Felkins as Assistant Softball Coach for the 2023 season (non-paid).
- F. Accept the resignation of Renee Personius from the Intervention Teacher position at Biggs Elementary School effective the end of the 2022-2023 school year.

INFORMATION ITEMS:

- A. Biggs RFP C2 FY 2023 – CBO Analyn Dyer presented on this Request for Proposal.
- B. Discuss scheduling Night of the Stars – The Board discussed tentative dates for this year’s Night of the Stars dinner.
- C. Discuss the Board Scholarship – The Board reviewed a copy of last year’s Del Reeder Memorial Scholarship and directed Loretta Long to make a few changes to the application. They set the due date for April 7, 2023.

FUTURE ITEMS FOR DISCUSSION –The April board meeting will be held on April 19, 2023 and the first of two board meetings in June will be held on June 14, 2023.

ADJOURNMENT – 9:16 p.m.

MINUTES APPROVED AND ADOPTED:

Presiding President	Date
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Distribution: Board of Trustees, Superintendent, Elementary School Principal, Financial Officer/Administrative Advisor, BUTA and CSEA Presidents, Student Representative, Student Government Class, Gridley Herald, District Office and Schools for Posting, and Official Record.

BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: March 8, 2023

Item Number: 12 A
Item Title: Inter-district Agreement Request(s)
Presenter: Doug Kaelin, Superintendent & Loretta Long, Admin. Assistant/HR Officer
Attachment: None
Item Type: Consent Agenda Action Report Work Session Other:

Background/Comments:

We have received the following interdistrict transfer requests. After reviewing each one with Board Policy and Administration Regulations 5117, we make the following recommendations.

<u>2022-2023 School Year</u>	<u>From:</u>	<u>To:</u>	<u>Action</u>	<u>New/Ongoing:</u>
1. (4 th Grade)	Palermo	Biggs	Accept	New
2. (2 nd Grade)	Gridley	Biggs	Accept	Ongoing

<u>2023-2024 School Year</u>	<u>From:</u>	<u>To:</u>	<u>Action</u>	<u>New/Ongoing:</u>
1. (TK)	Princeton	Biggs	Accept	New
2. (11 th Grade)	Biggs	Chico Unified	Release	New
3. (3rd Grade)	Biggs	Manzanita	Release	Ongoing
4. (Kindergarten)	Biggs	Manzanita	Release	Ongoing
5. (11 th Grade)	Biggs	OUHSD	Release	Ongoing
6. (9 th Grade)	Biggs	OUHSD	Release	Ongoing
7. (4 th Grade)	Biggs	Thermalito	Release	Ongoing
8. (2 nd Grade)	Biggs	Durham	Release	Ongoing

Fiscal Impact: We will have a loss of ADA for those outgoing transfer requests and an increase of ADA for those incoming transfer requests.

Recommendation: The Superintendent recommends action as indicated.

HP OfficeJet 4652 TH7744J28B EOL

DELL OPTIPLEX 790 F4HØIR1 0239 EOL

DELL OPTIPLEX 3020 DV5MR1Z 0152 EOL

HP LASERJET P1606 DN VNB3D64277 EOL

DELL OPTIPLEX 3020 9C1470Z 0116 EOL

11 0114 EOL

11 0110 EOL

DELL OPTIPLEX 3020 76C9MØZ 0112 EOL

11 7TT7MØZ 0123 EOL

78YCMØZ 0111 EOL

78FCMØZ 0113 EOL

55S9NØZ 0119 EOL

0115 EOL

769BMØZ 0121 EOL

DZ6MR1Z 0128 EOL

OPTIPLEX 790 H8M3TR1 0354 EOL

OPTIPLEX 3020 0109 EOL

3020 0120 EOL

790 7NØLTV1 0122 EOL

3020 HJKSFØZ 0118 EOL

302 BF8CZØZ 0117

HP LASERJET P1102V VNB3Z5S204 EOL

HP LASERJET M506 PHBBQ12312 EOL

DELL OPTIPLEX 9010 37ØR8Y1 0176 EOL

6 DELL MONITORS EOL
DELL LATITUDE BYDSX33 1584 EOL

HP Chromebooks

- 0515 0650 0943 1118 0791 0710 0616
- 0466 0596 0747 1180 0784 0516 0830
- 0429 0723 0847 1067 0781 1165 0829
- 0509 0587 0738 1214 0770 0848 0869
- 0366 0625 0832 0580 0635 1144 0878
- 0411 0733 0471 0726 0637 1117 0610
- 0416 0699 0454 0717 0818 0739 0821
- 0370 0732 1222 1591 0885 1607 0820
- 0531 0787 0941 0743 0780 0603 0819
- 0453 0777 1464 0653 0651 0792 0665
- 0388 0785 1169 1226 0779 0648 0630
- 0412 0655 0940 1055 0636 0768 0867
- 0874 0696 0940 1701 0698 0822 0875
- 0883 0790 1249 1701 0769 0800 0865
- 0772 0700 1056 0856 0786 0567 0626
- 0846 1220 1622 1221 0652 0782 0601
- 0604 1061 1493 0570 0656 0783 0639 0839
- 0860 1414 1558 0859 0783 0639 0876
- 0627 0880 1405 0571 0761 0866 0868
- 0842 0638 1179 0730 0774 0882
- 0621 1468 0964 0778 0857
- 0617 0612
- 0618 0849



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Schools throughout California

February 14, 2023

Board of Education
Biggs Unified School District
Biggs, California

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Biggs Unified School District for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 25, 2022. Professional standards also require that we communicate to you the following information related to our 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 Biggs Unified School District are described in Note 1 to the financial statements. No new accounting policies that impacted the financial statements were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by Biggs Unified 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(s) affecting the financial statements were:

Management's estimate of depreciation of capital assets is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred outflows of resources and deferred inflows of resources are based on actuarial valuations and pension contributions made during the year. We evaluated the key factors, assumptions, and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of total other postemployment benefits (OPEB) obligation is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the total OPEB obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

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Significant Audit Matters (continued)

Qualitative Aspects of Accounting Practices (continued)

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 capital assets in Note 4 to the financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of the pension plans, net pension liability and related deferred outflows of resources and deferred inflows of resources in Note 11 to the financial statements represents management's estimates based on actuarial valuations and pension contributions made during the year. Actual results could differ depending on the key factors, and assumptions and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources.

The disclosure of other postemployment benefits and the total OPEB obligation in Note 10 to the financial statements represents management's estimate based on an actuarial valuation. Actual results could differ depending on the key factors and assumptions used for the actuarial valuation.

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us 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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

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 our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 14, 2023.

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

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Biggs Unified School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, and the required supplementary information section, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information section, which accompany the financial statements but are not RSI. With respect to this supplementary information, we 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 our audit of the financial statements. We 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 the Board of Education and management of Biggs Unified School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Christy White, Inc." in a cursive style.

Christy White, Inc.
San Diego, California

BIGGS UNIFIED SCHOOL DISTRICT

**AUDIT REPORT
JUNE 30, 2022**



BIGGS UNIFIED SCHOOL DISTRICT
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JUNE 30, 2022

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FINANCIAL SECTION



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REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Independent Auditors' Report

Governing Board
Biggs Unified School District
Biggs, California

Report on the Audit of the Financial Statements

Adverse, Qualified, and Unmodified Opinions

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

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
Discretely Presented Component Unit	Adverse
General Fund	Qualified
Aggregate Remaining Fund Information	Unmodified

Adverse Opinion on Discretely Presented Component Unit

In our opinion, because of the significance of the matter discussed in the Basis for Adverse, Qualified, and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the Discretely Presented Component Unit of the Biggs Unified School District, as of June 30, 2022, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Qualified Opinion on the General Fund and Governmental Activities

In our opinion, except for the effects of the matter described in the Basis for Adverse, Qualified and Unmodified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the financial position of the General Fund and Governmental Activities of the Biggs Unified School District, as of June 30, 2022, and the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions on Aggregate Remaining Fund Information.

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

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Basis for Adverse, Qualified, and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Biggs Unified School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified audit opinions.

Matter Giving Rise to the Adverse Opinion on Discretely Presented Component Unit and Qualified Opinion on the General Fund and Governmental Activities

The financial statements referred to above do not include financial data for the District's legally separate component unit. Accounting principles generally accepted in the United States of America require financial data for the component unit to be reported with the financial data of the District's primary government unless the District also issues financial statements for the financial reporting entity that include the financial data for its component unit. The District has not issued such reporting entity financial statements. The effects of not including the District's legally separate component unit on the discretely presented component unit have not been determined. Additionally, the District's cash in county treasury balance could not be confirmed as materially stated in the Governmental Activities and General Fund. The amount by which this departure would effect assets, liabilities, fund balance/net position, revenues, and expenditures/expenses has not been determined.

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 Biggs Unified 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

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

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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

- Exercise professional judgement 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 Biggs Unified School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Biggs Unified School District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedule of changes in total OPEB liability and related ratios, schedules of proportionate share of net pension liability, and schedules of district contributions for pensions be presented to supplement the basic financial statements. Such information, although not 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 appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Biggs Unified School District's basic financial statements. The supplementary information listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 our opinion, the supplementary information 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*, we have also issued our report dated February 14, 2023 on our consideration of the Biggs Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Biggs Unified 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 Biggs Unified School District's internal control over financial reporting and compliance.

Christy White, Inc.

San Diego, California
February 14, 2023

BIGGS UNIFIED SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

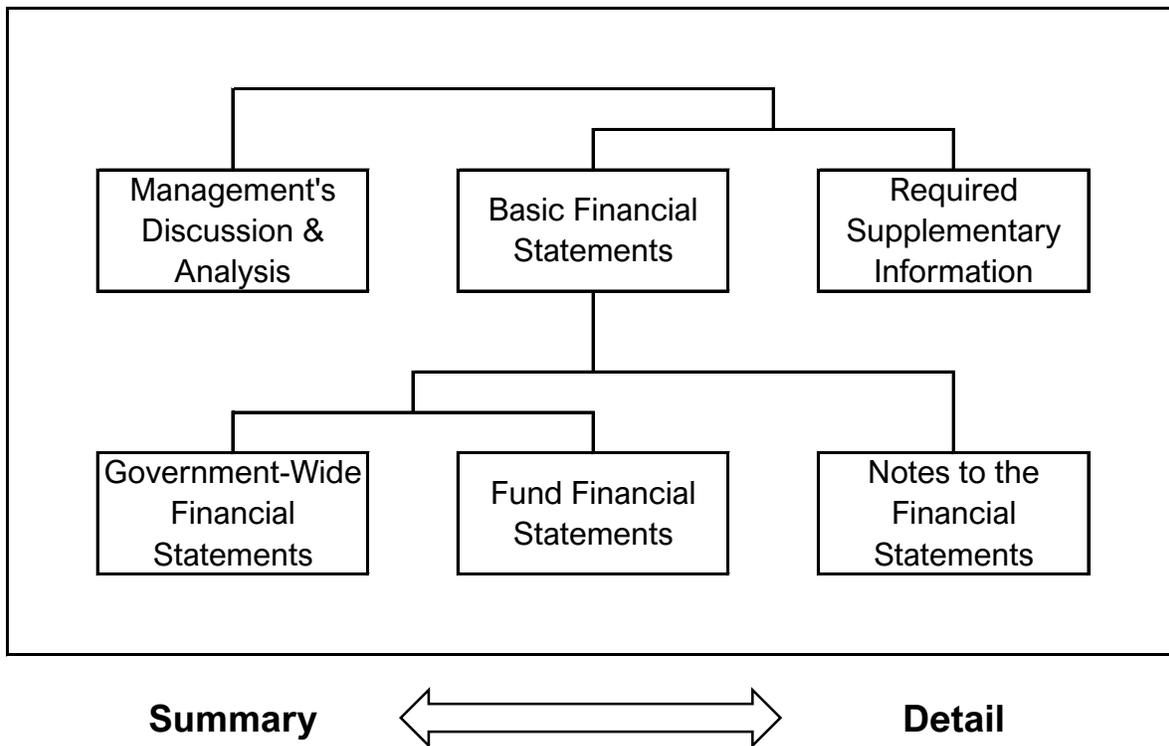
Our discussion and analysis of Biggs Unified School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2022. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- ▶ The District's net position was \$9,530,139 at June 30, 2022. This was an increase of \$1,161,550 from the prior year, after restatement.
- ▶ Overall revenues were \$9,273,576 which exceeded expenses of \$8,112,026.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financial Section



**BIGGS UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

OVERVIEW OF FINANCIAL STATEMENTS (continued)

Components of the Financial Section (continued)

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ▶ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.

- ▶ **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
 - ▶ **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

 - ▶ **Fiduciary Funds** report resources held for the benefit of parties outside of the District. Fiduciary funds are not reflected in the government-wide statement because the resources of the fund are not available to support the District's own programs.

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

Government-Wide Statements

The government-wide statements report 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 government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local control formula funding and federal and state grants finance most of these activities.

**BIGGS UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's net position was \$9,530,139 at June 30, 2022, as reflected in the table below. Of this amount, \$(5,063,844) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	Governmental Activities		
	2022	2021	Net Change
ASSETS			
Current and other assets	\$ 6,426,176	\$ 5,844,963	\$ 581,213
Capital assets	13,238,450	13,618,263	(379,813)
Total Assets	19,664,626	19,463,226	201,400
DEFERRED OUTFLOWS OF RESOURCES	1,779,028	2,100,410	(321,382)
LIABILITIES			
Current liabilities	1,267,515	1,579,265	(311,750)
Long-term liabilities	6,306,297	10,993,021	(4,686,724)
Total Liabilities	7,573,812	12,572,286	(4,998,474)
DEFERRED INFLOWS OF RESOURCES	4,339,703	642,761	3,696,942
NET POSITION			
Net investment in capital assets	13,000,048	13,277,198	(277,150)
Restricted	1,593,935	665,889	928,046
Unrestricted	(5,063,844)	(5,594,498)	530,654
Total Net Position	\$ 9,530,139	\$ 8,348,589	\$ 1,181,550

**BIGGS UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the Statement of Activities. The table below takes the information from the Statement and rearranges it slightly, so you can see our total revenues and expenses for the year.

	Governmental Activities		
	2022	2021	Net Change
REVENUES			
Program revenues			
Charges for services	\$ 156,046	\$ 285,454	\$ (129,408)
Operating grants and contributions	2,493,019	1,993,788	499,231
Capital grants and contributions	955	8,118,026	(8,117,071)
General revenues			
Property taxes	2,967,772	2,677,040	290,732
Unrestricted federal and state aid	3,629,799	3,640,481	(10,682)
Other	25,985	158,393	(132,408)
Total Revenues	9,273,576	16,873,182	(7,599,606)
EXPENSES			
Instruction	3,927,682	4,700,543	(772,861)
Instruction-related services	532,519	568,173	(35,654)
Pupil services	1,023,633	1,130,590	(106,957)
General administration	939,939	1,041,668	(101,729)
Plant services	831,841	959,076	(127,235)
Ancillary and community services	226,812	187,915	38,897
Debt service	11,655	35,516	(23,861)
Other outgo	617,945	237,536	380,409
Total Expenses	8,112,026	8,861,017	(748,991)
Change in net position	1,161,550	8,012,165	(6,850,615)
Net Position - Beginning, as Restated	8,368,589	336,424	8,032,165
Net Position - Ending	\$ 9,530,139	\$ 8,348,589	\$ 1,181,550

The cost of all our governmental activities this year was \$8,112,026 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was \$2,967,772 because a portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions.

**BIGGS UNIFIED SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position (continued)

In the table below, we have presented the net cost of each of the District’s functions. Net cost shows the financial burden that was placed on the District’s taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	Net Cost of Services	
	2022	2021
Instruction	\$ 2,834,627	\$ (4,790,233)
Instruction-related services	126,180	536,316
Pupil services	385,419	608,966
General administration	814,058	941,409
Plant services	751,585	918,113
Ancillary and community services	115,708	85,732
Debt service	11,655	35,516
Transfers to other agencies	422,774	127,930
Total	\$ 5,462,006	\$ (1,536,251)

FINANCIAL ANALYSIS OF THE DISTRICT’S MAJOR FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$5,263,708, which is more than last year’s ending fund balance of \$4,363,550. The District’s General Fund had \$795,574 more in operating revenues than expenditures for the year ended June 30, 2022.

CURRENT YEAR BUDGET 2021-2022

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval on a regular basis to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District’s financial projections and current budget based on State and local financial information.

**BIGGS UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

By the end of 2021-2022 the District had invested \$13,238,450 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2022	2021	Net Change
CAPITAL ASSETS			
Land	\$ 283,366	\$ 283,366	\$ -
Land improvements	2,258,620	2,258,620	-
Buildings & improvements	14,913,918	14,874,686	39,232
Furniture & equipment	1,820,590	1,820,590	-
Accumulated depreciation	(6,038,044)	(5,619,181)	(418,863)
Total Capital Assets	\$ 13,238,450	\$ 13,618,081	\$ (379,631)

Long-Term Liabilities

At year-end, the District had \$6,306,297 in long-term liabilities, a decrease of 43% from last year – as shown in the table below. More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.

	Governmental Activities		
	2022	2021	Net Change
LONG-TERM LIABILITIES			
Financed purchase	\$ 238,402	\$ 341,065	\$ (102,663)
Early retirement incentive	-	20,000	(20,000)
Compensated absences	30,478	43,674	(13,196)
Total OPEB liability	2,001,630	2,877,740	(876,110)
Net pension liability	4,138,450	7,805,039	(3,666,589)
Less: current portion of long-term liabilities	(102,663)	(94,497)	(8,166)
Total Long-term Liabilities	\$ 6,306,297	\$ 10,993,021	\$ (4,686,724)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health.

In its September 2022 quarterly report, the UCLA Anderson Forecast stated the U.S. economy was likely to muddle along with below-trend growth and continued high inflation over the next twelve months. No recession is forecast at this time; however, the possibility still exists that persistent inflation and aggressive interest rate policy will lead to a hard landing of the economy, potentially triggering a recession. In California, defense spending and technology demands will likely keep the economy growing.

**BIGGS UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (continued)

Fiscal policy for the funding of public education changes annually based on fluctuations in State revenues. The May 2022 Budget Revision includes total funding of \$128.3 billion (\$78.4 billion General Fund and \$49.9 billion other funds) for all K-12 education programs, additionally, the revised spending plan further accelerates the implementation of the "California for All Kids" plan, which is a whole-child support framework designed to target inequities in educational outcomes among students from different demographic backgrounds, and empower parents and families with more options and services. The Proposition 98 Guarantee continues to be in Test 1 for 2021-22 and 2022-23. To accommodate enrollment increases related to the expansion of transitional kindergarten, the Governor's Budget proposed rebenching the Test 1 percentage to increase the percentage of General Fund revenues due to the Guarantee, from 38.03 percent to approximately 38.4 percent. The May Revision updates the increased Test 1 percentage from approximately 38.4 percent to approximately 38.3 percent. At May Revision, the 2022-23 cost-of-living adjustment (COLA) is updated to 6.56 percent, the largest COLA in the history of LCFF.

The District participates in state employee pensions plans, California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2022. The amount of the liability is material to the financial position of the District. The CalSTRS projected employer contribution rate for 2022-23 is 19.10 percent. The CalPERS projected employer contribution rate for 2022-23 is 25.37 percent. The projected increased pension costs to school employers remain a significant fiscal factor.

Enrollment can fluctuate due to factors such as population growth, competition from private, parochial, inter-district transfers in or out, economic conditions and housing values. Losses in enrollment will cause a school district to lose operating revenues without necessarily permitting the district to make adjustments in fixed operating costs.

All of these factors were considered in preparing the District's budget for the 2022-23 fiscal year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and 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 any additional financial information, contact the Business Office, Biggs Unified School District, 300 B Street, Biggs, California 95917.

**BIGGS UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022**

	Governmental Activities
ASSETS	
Cash and investments	\$ 5,878,715
Accounts receivable	546,311
Inventory	1,150
Capital assets, not depreciated	283,366
Capital assets, net of accumulated depreciation	12,955,084
Total Assets	19,664,626
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	1,528,815
Deferred outflows related to OPEB	250,213
Total Deferred Outflows of Resources	1,779,028
LIABILITIES	
Accrued liabilities	659,807
Unearned revenue	505,045
Long-term liabilities, current portion	102,663
Long-term liabilities, non-current portion	6,306,297
Total Liabilities	7,573,812
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	3,188,149
Deferred inflows related to OPEB	1,151,554
Total Deferred Inflows of Resources	4,339,703
NET POSITION	
Net investment in capital assets	13,000,048
Restricted:	
Capital projects	216,154
Debt service	143
Educational programs	1,174,522
Food service	100,874
Associated student body	102,242
Unrestricted	(5,063,844)
Total Net Position	\$ 9,530,139

The accompanying notes are an integral part of these financial statements.

**BIGGS UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Function/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
GOVERNMENTAL ACTIVITIES					
Instruction	\$ 3,927,682	\$ -	\$ 1,092,100	\$ 955	\$ (2,834,627)
Instruction-related services					
Instructional supervision and administration	76,756	97,773	265,848	-	286,865
Instructional library, media, and technology	2,821	-	-	-	(2,821)
School site administration	452,942	-	42,718	-	(410,224)
Pupil services					
Home-to-school transportation	282,767	-	2,101	-	(280,666)
Food services	411,995	38,111	473,394	-	99,510
All other pupil services	328,871	-	124,608	-	(204,263)
General administration					
Centralized data processing	103,354	-	-	-	(103,354)
All other general administration	836,585	10,331	115,550	-	(710,704)
Plant services	831,841	9,831	70,425	-	(751,585)
Ancillary services	168,323	-	111,104	-	(57,219)
Community services	58,489	-	-	-	(58,489)
Interest on long-term debt	11,655	-	-	-	(11,655)
Other outgo	617,945	-	195,171	-	(422,774)
Total Governmental Activities	\$ 8,112,026	\$ 156,046	\$ 2,493,019	\$ 955	(5,462,006)
General revenues					
Taxes and subventions					
Property taxes, levied for general purposes					2,967,772
Federal and state aid not restricted for specific purposes					3,629,799
Interest and investment earnings					(145,394)
Miscellaneous					171,379
Subtotal, General Revenue					6,623,556
CHANGE IN NET POSITION					1,161,550
Net Position - Beginning, as Restated					8,368,589
Net Position - Ending					\$ 9,530,139

The accompanying notes are an integral part of these financial statements.

**BIGGS UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2022**

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and investments	\$ 5,478,566	\$ 400,149	\$ 5,878,715
Accounts receivable	505,094	41,217	546,311
Due from other funds	20,558	-	20,558
Stores inventory	-	1,150	1,150
Total Assets	\$ 6,004,218	\$ 442,516	\$ 6,446,734
LIABILITIES			
Accrued liabilities	\$ 656,423	\$ 1,000	\$ 657,423
Due to other funds	-	20,558	20,558
Unearned revenue	505,045	-	505,045
Total Liabilities	1,161,468	21,558	1,183,026
FUND BALANCES			
Nonspendable	2,000	1,545	3,545
Restricted	1,174,522	419,413	1,593,935
Assigned	1,161,609	-	1,161,609
Unassigned	2,504,619	-	2,504,619
Total Fund Balances	4,842,750	420,958	5,263,708
Total Liabilities and Fund Balances	\$ 6,004,218	\$ 442,516	\$ 6,446,734

The accompanying notes are an integral part of these financial statements.

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

Total Fund Balance - Governmental Funds \$ 5,263,708

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds 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	\$ 19,276,494	
Accumulated depreciation	<u>(6,038,044)</u>	13,238,450

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatrued interest owing at the end of the period was:

(2,384)

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 purchase	\$ 238,402	
Compensated absences	30,478	
Total OPEB liability	2,001,630	
Net pension liability	<u>4,138,450</u>	(6,408,960)

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 related to pensions	\$ 1,528,815	
Deferred inflows of resources related to pensions	<u>(3,188,149)</u>	(1,659,334)

Deferred outflows and inflows of resources relating to OPEB:

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

Deferred outflows of resources related to OPEB	\$ 250,213	
Deferred inflows of resources related to OPEB	<u>(1,151,554)</u>	(901,341)

Total Net Position - Governmental Activities \$ 9,530,139

**BIGGS UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2022**

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES			
LCFF sources	\$ 6,432,394	\$ -	\$ 6,432,394
Federal sources	1,020,684	434,735	1,455,419
Other state sources	1,425,471	33,639	1,459,110
Other local sources	198,937	259,053	457,990
Total Revenues	9,077,486	727,427	9,804,913
EXPENDITURES			
Current			
Instruction	4,307,110	-	4,307,110
Instruction-related services			
Instructional supervision and administration	98,920	-	98,920
Instructional library, media, and technology	3,081	-	3,081
School site administration	527,426	-	527,426
Pupil services			
Home-to-school transportation	277,369	-	277,369
Food services	-	429,758	429,758
All other pupil services	394,031	-	394,031
General administration			
Centralized data processing	99,102	-	99,102
All other general administration	903,940	20,558	924,498
Plant services	836,844	5,205	842,049
Facilities acquisition and construction	-	39,050	39,050
Ancillary services	42,366	128,272	170,638
Community services	58,489	-	58,489
Transfers to other agencies	617,945	-	617,945
Debt service			
Principal	102,663	-	102,663
Interest and other	12,626	-	12,626
Total Expenditures	8,281,912	622,843	8,904,755
Excess (Deficiency) of Revenues Over Expenditures	795,574	104,584	900,158
Other Financing Sources (Uses)			
Transfers in	-	39,642	39,642
Transfers out	(39,642)	-	(39,642)
Net Financing Sources (Uses)	(39,642)	39,642	-
NET CHANGE IN FUND BALANCE	755,932	144,226	900,158
Fund Balance - Beginning	4,086,818	276,732	4,363,550
Fund Balance - Ending	\$ 4,842,750	\$ 420,958	\$ 5,263,708

The accompanying notes are an integral part of these financial statements.

**BIGGS UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Net Change in Fund Balances - Governmental Funds \$ 900,158

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds 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 is:

Expenditures for capital outlay:	\$	39,050	
Depreciation expense:		(418,863)	(379,813)

Debt service:

In governmental funds, repayments of long-term debt are reported as expenditures. In the 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:

102,663

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:

971

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

13,196

Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:

(37,335)

Pensions:

In governmental funds, pension costs are recognized when employer contributions are made. In the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer

561,710

Change in Net Position of Governmental Activities	\$	1,161,550
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**BIGGS UNIFIED SCHOOL DISTRICT
 FIDUCIARY FUNDS
 STATEMENT OF NET POSITION
 JUNE 30, 2022**

	<u>Private-Purpose Trust Fund Scholarship Funds</u>
ASSETS	
Cash and investments	\$ 686,081
Accounts receivable	<u>351</u>
Total Assets	<u>686,432</u>
NET POSITION	
Restricted	686,432
Total Net Position	<u>\$ 686,432</u>

The accompanying notes are an integral part of these financial statements.

**BIGGS UNIFIED SCHOOL DISTRICT
 FIDUCIARY FUNDS
 STATEMENT OF CHANGES IN NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2022**

	<u>Private-Purpose Trust Fund Scholarship Funds</u>
ADDITIONS	
Investment earnings	\$ (75,719)
Total Additions	<u>(75,719)</u>
DEDUCTIONS	
Scholarships awarded	<u>3,790</u>
Total Deductions	<u>3,790</u>
CHANGE IN NET POSITION	(79,509)
Net Position - Beginning	<u>765,941</u>
Net Position - Ending	<u>\$ 686,432</u>

The accompanying notes are an integral part of these financial statements.

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Biggs Unified School District (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 generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District operates under a locally elected Board form of government and provides educational services to grades K-12 as mandated by the state. 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 and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

B. Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has no such component units.

The District has determined that the Biggs Educational Foundation, (the Foundation), a non-profit, public benefit corporation, meets the criteria set forth in GASB 39, as amended. However, since the Foundation does not issue audited financial statements, the financial statements of the District include only the financial data of the primary government, which consists of all funds that comprise the District's legal entity, and all funds for which it has a fiduciary responsibility. The financial statements do not include financial data of the Foundation, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the primary government. As a result, these financial statements do not present fairly the financial position of the discretely presented component unit of the District, as of June 30, 2022, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

C. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Fund Financial Statements. The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the District that cannot be used to support the District's own programs.

Major Governmental Funds

General Fund: The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District's activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

Non-Major Governmental Funds

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following special revenue funds:

Student Activity Fund: This fund may be used to account for student body activities that do not meet the fiduciary criteria established in GASB Statement No. 84.

Cafeteria Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections 38090–38093*). The Cafeteria Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code Sections 38091 and 38100*).

Capital Project Funds: Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by trust funds).

Capital Facilities Fund: This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections 17620–17626*). The authority for these levies may be county/city ordinances (*Government Code Sections 65970–65981*) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code Section 66006*).

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Non-Major Governmental Funds (continued)

Capital Projects Funds (continued)

County School Facilities Fund: This fund is established pursuant to *Education Code Section 17070.43* to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code Section 17070 et seq.*).

Special Reserve Fund for Capital Outlay Projects: This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (*Education Code Section 42840*).

Debt Service Funds: Debt service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

Debt Service Fund: This fund is used for the accumulation of resources for and the retirement of principal and interest on general long-term debt.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

Private-Purpose Trust Fund: This Fund is used to account separately for gifts or bequests that provide scholarships to students of the District. For financial reporting purposes, the financial activities and balances of the Nannie Grace Caldwell and Hilda H. Seely Trust Under Will investment accounts, which are both managed and held by Wells Fargo Bank N. A., for the benefit of the Biggs Unified School District, have been included in the District's Private Purpose Trust Fund. The accounts have been included due to the fact that certain members of the District's Board of Trustees are also members on the "Caldwell-Pitts, McKasson, Doty & Thomas Scholarship Fund Board" that have the ability to access the net income and principal of the account, as long as the funds are distributed to eligible recipients in the form of Caldwell-Pitts, McKasson, Doty & Thomas Scholarships.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus

Government-Wide and Fiduciary Financial Statements

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

Governmental Funds

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. 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. Generally, “available” means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus (continued)

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also 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.

Cash and Cash Equivalents

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

Investments

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

Inventories

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time the individual inventory items are requisitioned. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

**BIGGS UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position

Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of \$5,000. The District does not own any infrastructure as defined in GASB Statement No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not capitalized. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets.

Depreciation is computed using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Sites and Improvements	10 to 20 Years
Buildings and Improvements	10 to 50 Years
Furniture and Equipment	5 to 20 Years

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

Compensated Absences

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resource. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

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 because 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.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	July 1, 2021
Measurement Date	June 30, 2022
Measurement Period	July 1, 2021 – June 30, 2022

Postemployment Benefits Other Than Pensions (OPEB) (continued)

Gains and losses related to changes in total OPEB liability are recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB 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.

Premiums and Discounts

In the government-wide fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

Deferred Outflows/Deferred Inflows of Resources

In addition to assets, the District will sometimes report 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 District will sometimes report 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 that time.

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 position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, lease receivables (net of related deferred inflows), prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

Restricted - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

Assigned - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

Unassigned - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

G. 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.

H. Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For purposes of the budget, on-behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

I. Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. New Accounting Pronouncements

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, *Leases*. This standard's primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after June 15, 2021. The District has implemented this Statement as of June 30, 2022.

GASB Statement No. 91 – In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. 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.

GASB Statement No. 92 – In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. This standard's primary objectives are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. A portion of this statement was effective upon issuance, while the majority of this statement was postponed by GASB Statement No. 95 and is effective for periods beginning after June 15, 2021. The District has fully implemented this Statement as of June 30, 2022.

GASB Statement No. 96 – In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments. This statement defines a SBITA; establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The statement is effective for periods beginning after June 15, 2022. The District has not yet determined the impact on the financial statements.

GASB Statement No. 97 – In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. This standard's primary objectives are to increase consistency and comparability related to reporting fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; to mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and to enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The statement is effective for periods beginning after June 15, 2021. The District has implemented this Statement as of June 30, 2022.

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. New Accounting Pronouncements (continued)

GASB Statement No. 99 – In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The statement addresses various practice issues, including: (a) clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives, (b) disclosures related to nonmonetary transactions; clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements, (c) terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and (d) terminology used in Statement 53 to refer to resource flows statements. A portion of this statement was effective upon issuance, while the remaining portions of this statement were effective for periods beginning after June 15, 2022 and for periods beginning after June 15, 2023. The District has implemented the requirements that were effective upon issuance but has not yet determined the impact on the financial statements for the requirements of this statement that are not yet effective.

GASB Statement No. 100 – In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections* – an amendment of GASB Statement No. 62. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement is effective for periods beginning after June 15, 2023. The District has not yet determined the impact on the financial statements.

GASB Statement No. 101 – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for periods beginning after December 15, 2023. The District has not yet determined the impact on the financial statements.

NOTE 2 – CASH AND INVESTMENTS

A. Summary of Cash and Investments

	Governmental Activities	Fiduciary Fund
Investment in county treasury	\$ 5,954,814	\$ 219,915
Fair value adjustment	(180,736)	(6,636)
Cash on hand and in banks	102,242	91,793
Cash in revolving fund	2,395	-
Scholarship investments	-	381,009
Total	\$ 5,878,715	\$ 686,081

BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 2 – CASH AND INVESTMENTS (continued)

B. Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

Investment in County Treasury – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The Butte County Treasurer’s pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County’s investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District’s investment in the pool is based upon the District’s pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

C. General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Banker’s Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022

NOTE 2 – CASH AND INVESTMENTS (continued)

D. 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 Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$5,987,357. The average weighted maturity for this pool is 523 days.

E. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2022, the pooled investments in the County Treasury were not rated.

F. Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2022, the District's bank balance was not exposed to custodial credit risk.

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 2 – CASH AND INVESTMENTS (continued)

G. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Butte County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2022 were as follows:

	Observable Inputs Level 2	Uncategorized	Total
Investment in county treasury	\$ -	\$ 5,987,357	\$ 5,987,357
Scholarship investments	381,009	-	381,009
Total	\$ 381,009	\$ 5,987,357	\$ 6,368,366

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 3 – ACCOUNTS RECEIVABLE

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

	General Fund	Non-Major Governmental Funds	Governmental Activities	Fiduciary Fund
Federal Government				
Categorical aid	\$ 103,289	\$ 41,069	\$ 144,358	\$ -
State Government				
Categorical aid	127,933	-	127,933	-
Lottery	25,628	-	25,628	-
Local Government				
Other local sources	248,244	148	248,392	351
Total	\$ 505,094	\$ 41,217	\$ 546,311	\$ 351

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 was as follows:

	Balance July 01, 2021	Additions	Deletions	Balance June 30, 2022
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 283,366	\$ -	\$ -	\$ 283,366
Total capital assets not being depreciated	283,366	-	-	283,366
Capital assets being depreciated				
Land improvements	2,258,620	-	-	2,258,620
Buildings & improvements	14,874,868	39,050	-	14,913,918
Furniture & equipment	1,820,590	-	-	1,820,590
Total capital assets being depreciated	18,954,078	39,050	-	18,993,128
Less accumulated depreciation				
Land improvements	521,246	61,902	-	583,148
Buildings & improvements	3,824,160	281,104	-	4,105,264
Furniture & equipment	1,273,775	75,857	-	1,349,632
Total accumulated depreciation	5,619,181	418,863	-	6,038,044
Governmental Activities				
Capital Assets, net	\$ 13,618,263	\$ (379,813)	\$ -	\$ 13,238,450

Depreciated expense was allocated by function as follows:

Governmental Activities	
Instruction	\$ 343,990
Home-to-school transportation	20,391
Food services	4,971
All other pupil services	499
Centralized data processing	4,252
All other general administration	9,664
Plant services	35,096
Total	\$ 418,863

**BIGGS UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 5 – INTERFUND TRANSACTIONS

A. Interfund Receivables/Payables (Due From/Due To)

Individual interfund receivable and payable balances at June 30, 2022 consisted of \$20,558 due from the Cafeteria Fund to the General Fund for indirect costs.

B. Operating Transfers

Interfund transfers at June 30, 2022 consisted of a \$39,642 transfer from the General Fund to the Cafeteria Fund for program contribution.

NOTE 6 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2022 consisted of the following:

	General Fund	Cafeteria Fund	Non-Major Governmental Funds	District-Wide	Governmental Activities
Payroll	\$ 25,386	\$ 400	\$ 400	\$ -	\$ 25,786
Vendors payable	317,229	600	600	-	317,829
Unmatured interest	-	-	-	2,384	2,384
Due to grantor government	313,808	-	-	-	313,808
Total	\$ 656,423	\$ 1,000	\$ 1,000	\$ 2,384	\$ 659,807

NOTE 7 – UNEARNED REVENUE

Unearned revenue at June 30, 2022 consisted of the following:

	General Fund
Federal sources	\$ 355,869
State categorical sources	149,176
Total	\$ 505,045

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 8 – LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2022 consisted of the following:

	Restated Balance July 01, 2021	Additions	Deductions	Balance June 30, 2022	Balance Due In One Year
Governmental Activities					
Financed purchase	\$ 341,065	\$ -	\$ 102,663	\$ 238,402	\$ 102,663
Compensated absences	43,674	-	13,196	30,478	-
Total OPEB liability	2,877,740	-	876,110	2,001,630	-
Net pension liability	7,805,039	-	3,666,589	4,138,450	-
Total	\$ 11,067,518	\$ -	\$ 4,658,558	\$ 6,408,960	\$ 102,663

- Payments for the financed purchase is made in the General Fund.
- Payments for compensated absences are typically liquidated in the General Fund and the Non-Major Governmental Funds.

A. Financed Purchase

On March 1, 2020, the District entered into a financed purchase agreement to repair the stadium damaged by fire at Biggs High School for \$2,500,000 at an effective interest rate of 4.00%. Future minimum payments under this agreement are as follows:

Year Ended June 30,	Payment
2023	\$ 115,289
2024	115,289
2025	20,875
Total minimum payments	251,453
Less amount representing interest	(13,051)
Present value of minimum payments	\$ 238,402

B. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2022 amounted to \$30,478. This amount is included as part of long-term liabilities in the government-wide financial statements.

C. Other Postemployment Benefits

The District's beginning total OPEB liability was \$2,877,740 and decreased by \$876,110 during the year ended June 30, 2022. The ending total OPEB liability at June 30, 2022 was \$2,001,630. See Note 10 for additional information regarding the total OPEB liability.

D. Net Pension Liability

The District's beginning net pension liability was \$7,805,039 and decreased by \$3,666,589 during the year ended June 30, 2022. The ending net pension liability at June 30, 2022 was \$4,138,450. See Note 11 for additional information regarding the net pension liability.

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 9 – FUND BALANCES

Fund balances were composed of the following elements at June 30, 2022:

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable			
Revolving cash	\$ 2,000	\$ 395	\$ 2,395
Stores inventory	-	1,150	1,150
Total non-spendable	<u>2,000</u>	<u>1,545</u>	<u>3,545</u>
Restricted			
Educational programs	1,174,522	-	1,174,522
Food service	-	100,874	100,874
Associated student body	-	102,242	102,242
Capital projects	-	216,154	216,154
Debt service	-	143	143
Total restricted	<u>1,174,522</u>	<u>419,413</u>	<u>1,593,935</u>
Assigned			
Special reserve for other than capital projects	633,852	-	633,852
Special reserve for postemployment benefits	527,757	-	527,757
Total assigned	<u>1,161,609</u>	<u>-</u>	<u>1,161,609</u>
Unassigned	<u>2,504,619</u>	<u>-</u>	<u>2,504,619</u>
Total Fund Balance	\$ 4,842,750	\$ 420,958	\$ 5,263,708

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District’s Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than 4 percent of General Fund expenditures and other financing uses.

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

A. Plan Description

The Biggs Unified School District's defined benefit OPEB plan, Biggs Unified School District Retiree Benefit Plan (the Plan) is described below. The Plan is a single-employer defined benefit plan administered by the District. Plan benefits and contribution requirements for both the employee and District are established by labor agreements. All contracts with District employees may be renegotiated at various times in the future, and thus, benefits and costs are subject to change. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

B. Benefits Provided

The eligibility requirements and benefits provided by the Plan are described below.

Classified, Confidential, and Classified Management employees may retire with District-paid medical benefits after the later of age 50 and 10 years of continuous service (55 and 15 for Classified employees hired on or after January 1, 2014). Benefits are paid for the lesser of five years or Medicare eligibility age (currently age 65). If the retiree dies before the end of the prescribed benefit period, the surviving spouse will be entitled to any unused benefits. District contributions are capped at \$15,000 per year for employees who retire on or before June 30, 2015, and \$12,000 per year for employees who retire after June 30, 2015. Classified employees hired on or after January 1, 2014 and Confidential employees hired on or after January 1, 2013 are subject to a cap of \$8,400 regardless of date of retirement.

Certificated employees hired prior to January 1, 2013 may retire with District-paid medical, dental, and vision benefits after the later of age 55 and 15 years of District service credit. Benefits are paid for seven years plus one additional year for each five years of service credit in excess of 15, to a maximum of 10 years of District-paid benefits. The cap is 110% of the maximum District contribution for actives in the year of retirement. For retirements between 2007 and 2017 inclusive, an annual District cap of \$12,243 applies.

Certificated employees hired on or after January 1, 2013 become eligible for retiree health benefits after the later of age 55 and 20 years of District service, and benefits are paid for the lesser of seven years or until Medicare eligibility age (currently age 65). The cap is 100% of the maximum District contribution for active employees in the year of retirement (\$11,130 in 2021).

As of the valuation date there are two Certificated retirees earning benefits for their lifetime under a former plan of the District.

Certificated Management employees negotiate their own retiree health packages. Contracts currently in effect guarantee benefits at least as valuable as those provided to Certificated unit members.

C. Contributions

For the measurement period, the District contributed \$72,142 to the Plan, all of which was used for current premiums.

**BIGGS UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

D. Plan Membership

Membership of the Plan consisted of the following:

	<u>Number of participants</u>
Inactive employees receiving benefits	7
Inactive employees entitled to but not receiving benefits*	-
Participating active employees	<u>73</u>
Total number of participants**	<u>80</u>

*Information not provided

**As of the July 1, 2021 valuation date

E. Total OPEB Liability

The Biggs Unified School District’s total OPEB liability of \$2,001,630 was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2021.

F. Actuarial Assumptions and Other Inputs

The total OPEB liability as of June 30, 2022 was determined by an actuarial valuation as of July 1, 2021 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2022.

Economic assumptions:

Inflation	2.75%
Salary increases	3.00%
Discount rate	3.69%
Healthcare cost trend rates	4.00%

Non-economic assumptions:

Mortality:

Certificated	Mortality Rates for active employees from CalSTRS Experience Analysis (2015-2018). Mortality Rates for retired members and beneficiaries from CalSTRS Experience Analysis (2015-2018).
Classified	Preretirement Mortality Rates from CalPERS Experience Study (2000-2019). Post-retirement Mortality Rates for Healthy Recipients from CalPERS Experience Study (2000-2019).

The actuarial assumptions used in the July 1, 2021 valuation were based on a review of plan experience during the period July 1, 2019 to June 30, 2021.

The discount rate was based on the Bond Buyer 20 Bond Index. The actuary assumed contributions would be sufficient to fully fund the obligation over a period not to exceed thirty years.

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

G. Changes in Total OPEB Liability

	<u>June 30, 2022</u>
Total OPEB Liability	
Service cost	\$ 175,501
Interest on total OPEB liability	44,031
Difference between expected and actual experience	(721,126)
Changes of assumptions	(302,374)
Benefits payments	<u>(72,142)</u>
Net change in total OPEB liability	(876,110)
Total OPEB liability - beginning	2,877,740
Total OPEB liability - ending	<u>\$ 2,001,630</u>
Covered-employee payroll	\$ 4,580,921
District's total OPEB liability as a percentage of covered-employee payroll	43.69%

H. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Biggs Unified School District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease	Valuation Discount Rate	1% Increase
	(2.69%)	(3.69%)	(4.69%)
Total OPEB liability	\$ 2,165,197	\$ 2,001,630	\$ 1,852,248

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

I. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the Biggs Unified School District, as well as what the District’s total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	1% Decrease (4.00%)	Valuation Trend Rate (5.00%)	1% Increase (6.00%)
Total OPEB liability	\$ 1,809,761	\$ 2,001,630	\$ 2,224,165

J. OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022, the Biggs Unified School District recognized OPEB expense of \$109,477. At June 30, 2022, the Biggs Unified School District reported deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 860,188
Changes in assumptions	250,213	291,366
Total	\$ 250,213	\$ 1,151,554

The amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2023	\$ 44,602	\$ 154,657
2024	44,602	150,982
2025	44,602	142,409
2026	36,534	142,409
2027	33,073	142,409
Thereafter	46,800	418,688
Total	\$ 250,213	\$ 1,151,554

**BIGGS UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 11 – PENSION PLANS

Qualified employees are covered under 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). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	<u>Net pension liability</u>	<u>Deferred outflows related to pensions</u>	<u>Deferred inflows related to pensions</u>	<u>Pension expense</u>
STRS Pension	\$ 2,320,059	\$ 1,157,675	\$ 2,240,861	\$ 134,177
PERS Pension	1,818,391	371,140	947,288	97,621
Total	<u>\$ 4,138,450</u>	<u>\$ 1,528,815</u>	<u>\$ 3,188,149</u>	<u>\$ 231,798</u>

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

Benefits Provided

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.
2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

**BIGGS UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Contributions

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2022, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2022 was 16.92% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$494,267 for the year ended June 30, 2022.

On-Behalf Payments

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$327,862 to CalSTRS.

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

District's proportionate share of the net pension liability	\$ 2,320,059
State's proportionate share of the net pension liability associated with the District	<u>1,167,387</u>
Total	<u>\$ 3,487,446</u>

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 and rolling forward the total pension liability to June 30, 2021. 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, actuarially determined. At June 30, 2021, the District’s proportion was 0.005 percent, which remained unchanged from its proportion measured as of June 30, 2020.

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 11 – PENSION PLANS (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 (continued)

For the year ended June 30, 2022, the District recognized pension expense of \$134,177. In addition, the District recognized pension expense and revenue of \$(203,475) for support provided by the State. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 1,835,226
Differences between expected and actual experience	5,812	246,902
Changes in assumptions	328,728	-
Changes in proportion and differences between District contributions and proportionate share of contributions	328,868	158,733
District contributions subsequent to the measurement date	494,267	-
Total	<u>\$ 1,157,675</u>	<u>\$ 2,240,861</u>

The \$494,267 reported as deferred outflows of resources related to pensions resulting from District 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 pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2023	\$ 234,914	\$ 563,270
2024	235,067	514,069
2025	82,612	524,724
2026	45,529	582,770
2027	45,530	31,405
2028	19,756	24,623
Total	<u>\$ 663,408</u>	<u>\$ 2,240,861</u>

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Inflation	3.50%

* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2016 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2018.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance–PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS’ independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 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:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return*
Public Equity	42%	4.80%
Real Estate	15%	3.60%
Private Equity	13%	6.30%
Fixed Income	12%	1.30%
Risk Mitigating Strategies	10%	1.80%
Inflation Sensitive	6%	3.30%
Cash/Liquidity	2%	-0.40%
	100%	

*20-year geometric average

**BIGGS UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Discount Rate

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

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension liability	\$ 4,722,809	\$ 2,320,059	\$ 325,822

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS financial report.

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS)

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. 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 statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

Benefits Provided

The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Contributions

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 7.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2022 was 22.91% of annual payroll. Contributions to the plan from the District were \$299,241 for the year ended June 30, 2022.

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 \$1,818,391 for its proportionate share of the net pension liability. 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 and rolling forward the total pension liability to June 30, 2021. 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, actuarially determined. At June 30, 2021, the District's proportion was 0.009 percent, which was a decrease of 0.001 percent from its proportion measured as of June 30, 2020.

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 11 – PENSION PLANS (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 (continued)

For the year ended June 30, 2022, the District recognized pension expense of \$97,621. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 697,844
Differences between expected and actual experience	54,284	4,287
Changes in proportion and differences between District contributions and proportionate share of contributions	17,615	245,157
District contributions subsequent to the measurement date	299,241	-
Total	<u>\$ 371,140</u>	<u>\$ 947,288</u>

The \$299,241 reported as deferred outflows of resources related to pensions resulting from District 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 pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2023	\$ 49,757	\$ 265,000
2024	21,154	245,090
2025	988	243,114
2026	-	194,084
Total	<u>\$ 71,899</u>	<u>\$ 947,288</u>

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2022**

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees’ Retirement System (CalPERS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Discount Rate	7.15%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS’ membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016.

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period from 1997 through 2015.

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. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

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	Assumed Asset Allocation	Real Return Years 1 – 10*	Real Return Years 11+**
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.0%	-0.92%
	100.0%		

*An expected inflation of 2.00% used for this period.

**An expected inflation of 2.92% used for this period.

**BIGGS UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees’ Retirement System (CalPERS) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. 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 results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS’ website.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	<u>1% Decrease (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>1% Increase (8.15%)</u>
District's proportionate share of the net pension liability	\$ 3,066,062	\$ 1,818,391	\$ 782,556

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Grants

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2022.

B. Litigation

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

C. Construction Commitments

As of June 30, 2022, the District had no commitments with respect to unfinished capital projects.

**BIGGS UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2022**

NOTE 13 – PARTICIPATION IN JOINT POWERS AUTHORITIES

The District participates in three joint ventures under joint powers authorities (JPAs), Butte Schools Self-Funded Program (BSSP), North Valley Schools Insurance Group (NVSIG), and the Schools Excess Liability Fund (SELF). The relationships between the District and the JPAs are such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs have budgeting and financial reporting requirements independent of member units, and their financial statements are not presented in these financial statements. However, fund transactions between the JPAs and the District are included in these statements. The audited financial statements are generally available from the respective entities.

NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

A. Pension Plans

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 11. At June 30, 2022, total deferred outflows related to pensions was \$1,528,815 and total deferred inflows related to pensions was \$3,188,149.

B. Other Postemployment Benefits

Pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the District recognized deferred outflows of resources related to other postemployment benefits and deferred inflows of resources related to other postemployment benefits in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 10. At June 30, 2022, total deferred outflows related to other postemployment benefits was \$250,213 and total deferred inflows related to other postemployment benefits was \$1,151,554.

NOTE 15 – RESTATEMENT OF NET POSITION

The beginning net position for governmental activities have been restated to reflect the in order to more accurately reflect the substance of the underlying transactions that occurred in the prior year. The effect on beginning net position is presented as follows:

	Governmental Activities
Net Position - Beginning, as Previously Reported	\$ 8,348,589
Restatement	20,000
Net Position - Beginning, as Restated	<u>\$ 8,368,589</u>

REQUIRED SUPPLEMENTARY INFORMATION

**BIGGS UNIFIED SCHOOL DISTRICT
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual* (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
REVENUES				
LCFF sources	\$ 6,495,909	\$ 6,453,288	\$ 6,432,394	\$ (20,894)
Federal sources	682,942	4,373,625	1,020,684	(3,352,941)
Other state sources	959,650	1,365,218	1,425,471	60,253
Other local sources	253,013	306,449	359,942	53,493
Total Revenues	8,391,514	12,498,580	9,238,491	(3,260,089)
EXPENDITURES				
Certificated salaries	3,001,384	3,259,769	3,125,910	133,859
Classified salaries	1,282,672	1,358,058	1,257,755	100,303
Employee benefits	1,896,639	2,102,015	1,955,902	146,113
Books and supplies	647,697	2,809,720	454,409	2,355,311
Services and other operating expenditures	967,094	2,189,800	727,377	1,462,423
Capital outlay	-	416,446	47,883	368,563
Other outgo				
Excluding transfers of indirect costs	323,010	598,070	733,234	(135,164)
Transfers of indirect costs	-	-	(20,558)	20,558
Total Expenditures	8,118,496	12,733,878	8,281,912	4,451,966
Excess (Deficiency) of Revenues Over Expenditures	273,018	(235,298)	956,579	1,191,877
Other Financing Sources (Uses)				
Contributions	(529,071)	-	-	-
Transfers out	(127,529)	(192,529)	(39,642)	152,887
Net Financing Sources (Uses)	(656,600)	(192,529)	(39,642)	152,887
NET CHANGE IN FUND BALANCE	(383,582)	(427,827)	916,937	1,344,764
Fund Balance - Beginning	2,485,760	3,190,660	2,934,612	(256,048)
Fund Balance - Ending	\$ 2,102,178	\$ 2,762,833	\$ 3,851,549	\$ 1,088,716

* The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following reasons:

- The amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay Projects and Special Reserve Fund for Postemployment Benefits in accordance with the fund type definitions promulgated by GASB Statement No. 54.
- Audit adjustments are not included in this schedule.

**BIGGS UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Total OPEB Liability					
Service cost	\$ 175,501	\$ 177,716	\$ 154,227	\$ 141,295	\$ 148,082
Interest on total OPEB liability	44,031	67,414	77,432	86,361	74,964
Difference between expected and actual experience	(721,126)	-	(318,986)	-	-
Changes of assumptions	(302,374)	104,230	195,310	84,164	(82,061)
Benefits payments	(72,142)	(90,449)	(109,401)	(153,117)	(147,786)
Net change in total OPEB liability	(876,110)	258,911	(1,418)	158,703	(6,801)
Total OPEB liability - beginning	2,877,740	2,618,829	2,620,247	2,461,544	2,468,345
Total OPEB liability - ending (a)	<u>\$ 2,001,630</u>	<u>\$ 2,877,740</u>	<u>\$ 2,618,829</u>	<u>\$ 2,620,247</u>	<u>\$ 2,461,544</u>
Covered-employee payroll	\$ 4,580,921	\$ 4,252,704	\$ 3,907,493	\$ 4,166,051	\$ 3,644,096
District's total OPEB liability as a percentage of covered-employee payroll	43.69%	67.67%	67.02%	62.90%	67.55%

See accompanying notes to required supplementary information.

**BIGGS UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.005%	0.005%	0.005%	0.005%	0.005%	0.005%	0.005%	0.005%
District's proportionate share of the net pension liability	\$ 2,320,059	\$ 4,743,325	\$ 4,257,710	\$ 4,657,441	\$ 4,401,308	\$ 3,826,274	\$ 3,195,863	\$ 2,660,107
State's proportionate share of the net pension liability associated with the District	1,167,387	2,445,185	2,322,571	2,666,603	2,603,777	2,178,230	1,690,259	1,606,287
Total	\$ 3,487,446	\$ 7,188,510	\$ 6,580,281	\$ 7,324,044	\$ 7,005,085	\$ 6,004,504	\$ 4,886,122	\$ 4,266,394
District's covered payroll	\$ 2,805,783	\$ 2,653,918	\$ 2,599,791	\$ 2,806,535	\$ 2,563,362	\$ 2,426,002	\$ 2,069,775	\$ 2,027,515
District's proportionate share of the net pension liability as a percentage of its covered payroll	82.69%	178.73%	163.77%	165.95%	171.70%	157.72%	154.41%	131.20%
Plan fiduciary net position as a percentage of the total pension liability	87.20%	71.80%	72.60%	71.00%	69.46%	70.04%	74.02%	76.52%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**BIGGS UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.009%	0.010%	0.010%	0.010%	0.010%	0.010%	0.010%	0.010%
District's proportionate share of the net pension liability	\$ 1,818,391	\$ 3,061,714	\$ 2,759,045	\$ 2,563,697	\$ 2,353,815	\$ 1,892,939	\$ 1,467,131	\$ 1,090,732
District's covered payroll	\$ 1,192,643	\$ 1,405,233	\$ 1,310,719	\$ 1,267,909	\$ 1,256,617	\$ 1,144,290	\$ 1,108,003	\$ 1,008,591
District's proportionate share of the net pension liability as a percentage of its covered payroll	152.47%	217.88%	210.50%	202.20%	187.31%	165.42%	132.41%	108.14%
Plan fiduciary net position as a percentage of the total pension liability	81.00%	70.00%	70.00%	70.80%	71.87%	73.90%	79.43%	83.38%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**BIGGS UNIFIED SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 494,267	\$ 453,134	\$ 453,820	\$ 423,246	\$ 404,983	\$ 322,471	\$ 260,310	\$ 183,796
Contributions in relation to the contractually required contribution*	(494,267)	(453,134)	(453,820)	(423,246)	(404,983)	(322,471)	(260,310)	(183,796)
Contribution deficiency (excess)	<u>\$ -</u>							
District's covered payroll	\$ 2,949,407	\$ 2,805,783	\$ 2,653,918	\$ 2,599,791	\$ 2,806,535	\$ 2,563,362	\$ 2,426,002	\$ 2,069,775
Contributions as a percentage of covered payroll	16.76%	16.15%	17.10%	16.28%	14.43%	12.58%	10.73%	8.88%

*Amounts do not include on-behalf contributions

**BIGGS UNIFIED SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 299,241	\$ 246,877	\$ 277,126	\$ 236,742	\$ 196,919	\$ 174,519	\$ 135,564	\$ 130,423
Contributions in relation to the contractually required contribution*	(299,241)	(246,877)	(277,126)	(236,742)	(196,919)	(174,519)	(135,564)	(130,423)
Contribution deficiency (excess)	<u>\$ -</u>							
District's covered payroll	\$ 1,309,141	\$ 1,192,643	\$ 1,405,233	\$ 1,310,719	\$ 1,267,909	\$ 1,256,617	\$ 1,144,290	\$ 1,108,003
Contributions as a percentage of covered payroll	22.86%	20.70%	19.72%	18.06%	15.53%	13.89%	11.85%	11.77%

*Amounts do not include on-behalf contributions

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

Schedule of Changes in Total OPEB Liability and Related Ratios

This 10-year schedule is required by GASB Statement No. 75 for all sole and agent employers that provide other postemployment benefits (OPEB). Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 75 was applicable. The schedule presents the sources of change in the total OPEB liability, and the components of the total OPEB liability and related ratios, the total OPEB liability as a percentage of covered-employee payroll.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuation.

Changes in Assumptions

The discount rate changed from 1.92% to 3.69% from the previous measurement date.

Schedule of the District's Proportionate Share of the Net Pension Liability

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuations for CalSTRS and CalPERS.

Changes in Assumptions

There were no changes in economic assumptions since the previous valuations for CalSTRS and CalPERS.

Schedule of District Contributions

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered payroll.

**BIGGS UNIFIED SCHOOL DISTRICT
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION, continued
 FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2022, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code.

	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund			
Other outgo			
Excluding transfers of indirect costs	\$ 598,070	\$ 733,234	\$ 135,164

SUPPLEMENTARY INFORMATION

**BIGGS UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 255,597
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	26,498
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	7,485
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	59,146
COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants: [1]			
Governor's Emergency Education Relief (GEER) Fund	84.425C	15517	5,905
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	126,012
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	101,851
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	127,836
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	57,242
Subtotal Education Stabilization Fund Discretionary Grants			418,846
Total U. S. Department of Education			767,572
U. S. DEPARTMENT OF AGRICULTURE:			
<i>Passed through California Department of Education:</i>			
COVID-19 Emergency Acts Funding/Extending Summer Food Service Program and SSO:			
Child Nutrition Cluster [1]			
School Breakfast Program - Basic	10.553	13525	1,753
School Breakfast Program - Needy	10.553	13526	102,084
National School Lunch Program	10.555	13391	217,146
USDA Commodities [2]	10.555	*	18,588
Meal Supplements	10.555	*	7,725
Subtotal Child Nutrition Cluster			347,296
NSLP Equipment Assistance Grants	10.579	14906	87,439
Forest Reserve Funds	10.665	10044	1,263
Total U. S. Department of Agriculture			435,998
Total Federal Expenditures			\$ 1,203,570

[1] - Major Program

[2] - In-Kind Contribution

* - Pass-Through Entity Identifying Number not available or not applicable

**BIGGS UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
FOR THE YEAR ENDED JUNE 30, 2022**

	Original Second Period Report	Revised Second Period Report	Original Annual Report	Revised Annual Report
	Data ID: 55E5D5F0	N/A*	Data ID: 10C23CB4	N/A*
SCHOOL DISTRICT				
TK/K through Third				
Regular ADA	149.28	138.45	148.36	138.50
Total TK/K through Third	149.28	138.45	148.36	138.50
Fourth through Sixth				
Regular ADA	113.81	109.78	114.40	109.97
Total Fourth through Sixth	113.81	109.78	114.40	109.97
Seventh through Eighth				
Regular ADA	74.33	68.09	74.04	66.61
Total Seventh through Eighth	74.33	68.09	74.04	66.61
Ninth through Twelfth				
Regular ADA	154.76	149.81	154.33	149.37
Total Ninth through Twelfth	154.76	149.81	154.33	149.37
TOTAL SCHOOL DISTRICT	492.18	466.13	491.13	464.45

*There is no certificate number associated with the revised attendance reports as the amounts are derived from a finding. See Finding #2022-004 for additional information.

**BIGGS UNIFIED SCHOOL DISTRICT
 SCHEDULE OF INSTRUCTIONAL TIME
 FOR THE YEAR ENDED JUNE 30, 2022**

Grade Level	Minutes Requirement	2021-22 Actual Minutes	Number of Days	Status
Kindergarten	36,000	36,150	180	Complied
Grade 1	50,400	51,660	180	Complied
Grade 2	50,400	51,660	180	Complied
Grade 3	50,400	51,660	180	Complied
Grade 4	54,000	55,200	180	Complied
Grade 5	54,000	55,200	180	Complied
Grade 6	54,000	55,200	180	Complied
Grade 7	54,000	61,290	180	Complied
Grade 8	54,000	61,290	180	Complied
Grade 9	64,800	67,147	180	Complied
Grade 10	64,800	67,147	180	Complied
Grade 11	64,800	67,147	180	Complied
Grade 12	64,800	67,147	180	Complied

**BIGGS UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022**

	2023 (Budget)	2022	2021	2020
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	\$ 8,186,763	\$ 9,238,491	\$ 8,384,736	\$ 8,100,199
Expenditures And Other Financing Uses	8,892,221	8,321,554	7,563,074	7,874,254
Net change in Fund Balance	\$ (705,458)	\$ 916,937	\$ 821,662	\$ 225,945
Ending Fund Balance	\$ 3,146,091	\$ 3,851,549	\$ 4,086,818	\$ 3,265,156
Available Reserves*	\$ 2,189,560	\$ 2,504,619	\$ 3,170,715	\$ 2,549,618
Available Reserves As A Percentage Of Outgo	24.62%	30.10%	41.92%	32.38%
Long-term Liabilities	\$ 6,306,297	\$ 6,408,960	\$ 11,087,518	\$ 10,240,131
Average Daily Attendance At P-2***	513	492	565	565

The General Fund ending fund balance has increased by \$568,393 over the past two years. The fiscal year 2022-23 budget projects a decrease of \$705,458. For a District this size, the State recommends available reserves of at least 4% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in each of the past three years but anticipates incurring an operating deficit during the 2022-23 fiscal year. Total long-term obligations have decreased by \$3,831,171 over the past two years.

Average daily attendance has decreased by 73 ADA over the past two years. An increase of 21 ADA is anticipated during the 2022-23 fiscal year.

*Available reserves consist of all unassigned fund balance within the General Fund.

**The actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay Projects and Special Reserve Fund for Postemployment Benefits, in accordance with the fund type definitions promulgated by GASB Statement No. 54. Additionally, audit adjustments are not included in this schedule.

***Due to the COVID-19 pandemic, Average Daily Attendance at P-2 was not reported in 2021. Funding was based on Average Daily Attendance at P-2 as reported in 2020.

**BIGGS UNIFIED SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

	General Fund	Cafeteria Fund	Special Reserve Fund for Other Than Capital Outlay Projects
June 30, 2022, annual financial and budget report fund balance	\$ 3,851,549	\$ 106,021	\$ 633,852
Adjustments and reclassifications:			
Increase (decrease) in total fund balances:			
Fair value adjustment (GASB 31)	(170,408)	(3,602)	-
Fund balance transfer (GASB 54)	1,161,609	-	(633,852)
Net adjustments and reclassifications	991,201	(3,602)	(633,852)
June 30, 2022, audited financial statement fund balance	\$ 4,842,750	\$ 102,419	\$ -

	Special Reserve Fund for Postemployment Benefits	Capital Facilities Fund	County School Facilities Fund
June 30, 2022, annual financial and budget report fund balance	\$ 527,757	\$ 112,244	\$ 110,536
Adjustments and reclassifications:			
Increase (decrease) in total fund balances:			
Fair value adjustment (GASB 31)	-	(3,383)	(3,336)
Fund balance transfer (GASB 54)	(527,757)	-	-
Net adjustments and reclassifications	(527,757)	(3,383)	(3,336)
June 30, 2022, audited financial statement fund balance	\$ -	\$ 108,861	\$ 107,200

	Special Reserve Fund for Capital Outlay Projects	Debt Service Fund	Private-Purpose Trust Fund
June 30, 2022, annual financial and budget report fund balance/net position	\$ 96	\$ 147	\$ 762,481
Adjustments and reclassifications:			
Increase (decrease) in total fund balances:			
Fair value adjustment (GASB 31)	(3)	(4)	(6,636)
Cash in banks	-	-	732
Investments	-	-	(70,145)
Net adjustments and reclassifications	(3)	(4)	(76,049)
June 30, 2022, audited financial statement fund balance/net position	\$ 93	\$ 143	\$ 686,432

**BIGGS UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2022**

The District does not sponsor any charter schools.

**BIGGS UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
JUNE 30, 2022**

	Student Activity Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Debt Service Fund	Non-Major Governmental Funds
ASSETS							
Cash and investments	\$ 102,242	\$ 81,758	\$ 108,713	\$ 107,200	\$ 93	\$ 143	\$ 400,149
Accounts receivable	-	41,069	148	-	-	-	41,217
Stores inventory	-	1,150	-	-	-	-	1,150
Total Assets	\$ 102,242	\$ 123,977	\$ 108,861	\$ 107,200	\$ 93	\$ 143	\$ 442,516
LIABILITIES							
Accrued liabilities	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Due to other funds	-	20,558	-	-	-	-	20,558
Total Liabilities	-	21,558	-	-	-	-	21,558
FUND BALANCES							
Non-spendable	-	1,545	-	-	-	-	1,545
Restricted	102,242	100,874	108,861	107,200	93	143	419,413
Total Fund Balances	102,242	102,419	108,861	107,200	93	143	420,958
Total Liabilities and Fund Balances	\$ 102,242	\$ 123,977	\$ 108,861	\$ 107,200	\$ 93	\$ 143	\$ 442,516

See accompanying notes to supplementary information.

**BIGGS UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2022**

	Student Activity Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Debt Service Fund	Non-Major Governmental Funds
REVENUES							
Federal sources	\$ -	\$ 434,735	\$ -	\$ -	\$ -	\$ -	\$ 434,735
Other state sources	-	33,639	-	-	-	-	33,639
Other local sources	111,632	36,762	113,045	(2,381)	(2)	(3)	259,053
Total Revenues	111,632	505,136	113,045	(2,381)	(2)	(3)	727,427
EXPENDITURES							
Current							
Pupil services							
Food services	-	429,758	-	-	-	-	429,758
General administration							
All other general administration	-	20,558	-	-	-	-	20,558
Plant services	-	-	5,205	-	-	-	5,205
Facilities acquisition and construction	-	-	-	39,050	-	-	39,050
Ancillary services	128,272	-	-	-	-	-	128,272
Total Expenditures	128,272	450,316	5,205	39,050	-	-	622,843
Excess (Deficiency) of Revenues Over Expenditures	(16,640)	54,820	107,840	(41,431)	(2)	(3)	104,584
Other Financing Sources (Uses)							
Transfers in	-	39,642	-	-	-	-	39,642
Net Financing Sources (Uses)	-	39,642	-	-	-	-	39,642
NET CHANGE IN FUND BALANCE	(16,640)	94,462	107,840	(41,431)	(2)	(3)	144,226
Fund Balance - Beginning	118,882	7,957	1,021	148,631	95	146	276,732
Fund Balance - Ending	\$ 102,242	\$ 102,419	\$ 108,861	\$ 107,200	\$ 93	\$ 143	\$ 420,958

See accompanying notes to supplementary information.

**BIGGS UNIFIED SCHOOL DISTRICT
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 JUNE 30, 2022**

The Biggs Unified School District was established in 1906 and is comprised of an area in Butte County. There were no changes in the boundaries of the District during the current year. The District is operating two elementary schools and one high school.

GOVERNING BOARD

Member	Office	Term Expires
Jonna Phillips	President	November 2024
M. America Navarro	Vice President	November 2022
Linda Brown	Clerk	November 2024
Kathryn Sheppard	Member	November 2022
Dennis Slusser	Member	November 2022

DISTRICT ADMINISTRATORS

Doug Kaelin
Superintendent

Lorelle Mudd
Chief Business Official

**BIGGS UNIFIED SCHOOL DISTRICT
 NOTES TO SUPPLEMENTARY INFORMATION
 JUNE 30, 2022**

NOTE 1 – PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The following schedule provides reconciliation between revenues reported on the Statement of Revenue, Expenditures, and Changes in Fund Balance, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues in a prior year that have been expended by June 30, 2022 or Federal funds that have been recorded as revenues in the current year and were not expended by June 30, 2022.

	AL	
	Number	Amount
		<u> </u>
Total Federal Revenues reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance		\$ 1,455,419
Comprehensive Literacy State Development Grant	84.371C	<u>(251,849)</u>
Total Expenditures reported in the Schedule of Expenditures of Federal Awards		<u>\$ 1,203,570</u>

The District has not elected to use the 10 percent de minimis indirect cost rate.

Schedule of Average Daily Attendance (ADA)

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

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the article 8 (commencing with section 46200) of chapter 2 of part 26 of the *Education Code*.

Schedule of Financial Trends and Analysis

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

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

**BIGGS UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION, continued
JUNE 30, 2022**

NOTE 1 – PURPOSE OF SCHEDULES (continued)

Schedule of Charter Schools

This schedule lists 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.

Combining Statements – Non-Major Funds

These statements provide information on the District's non-major funds.

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.

OTHER INDEPENDENT AUDITORS' REPORTS

**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**

Independent Auditors' Report

Governing Board
Biggs Unified School District
Biggs, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Biggs Unified School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Biggs Unified School District's basic financial statements, and have issued our report thereon dated February 14, 2023. Our opinions on the Governmental Activities and General Fund were qualified because we were unable to obtain sufficient appropriate audit evidence supporting the amount at which cash in county treasury was reported. Our opinion on the Discretely Presented Component Unit was Adverse because the financial statements do not include financial data for the District's legally separate component unit.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Biggs Unified 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 our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Biggs Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Biggs Unified School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as Finding #2022-001 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as Findings #2022-002 and #2022-003 to be significant deficiencies.

Report on Compliance and Other Matters

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

Biggs Unified School District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Biggs Unified School District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Biggs Unified School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Christy White, Inc.

San Diego, California
February 14, 2023

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**Independent Auditors' Report

Governing Board
Biggs Unified School District
Biggs, California

Report on Compliance for Each Major Federal Program***Opinion on Each Major Federal Program***

We have audited Biggs Unified School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Biggs Unified School District's major federal programs for the year ended June 30, 2022. Biggs Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Biggs Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Biggs Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of Biggs Unified 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 the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Biggs Unified School District's federal programs.

Auditor's Responsibilities for the Audit for Compliance

Our 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 Biggs Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance 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. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the report on compliance about Biggs Unified School District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgement 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 Biggs Unified School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Biggs Unified 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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Biggs Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

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

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 type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program 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 with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Report on Internal Control Over Compliance (continued)

Our 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 our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
February 14, 2023

REPORT ON STATE COMPLIANCEIndependent Auditors' Report

Governing Board
Biggs Unified School District
Biggs, California

Report on State Compliance***Opinion on State Compliance***

We have audited Biggs Unified School District's compliance with the types of compliance requirements described 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, that could have a direct and material effect on each of Biggs Unified School District's state programs for the fiscal year ended June 30, 2022, as identified below.

In our opinion, Biggs Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the applicable state programs for the year ended June 30, 2022.

Basis for Opinion on State Compliance

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

We are required to be independent of Biggs Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on state compliance. Our audit does not provide a legal determination of Biggs Unified 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 the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Biggs Unified School District's state programs.

Auditor’s Responsibilities for the Audit of State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Biggs Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance 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. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the report on compliance about Biggs Unified School District's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgement 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 Biggs Unified School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Biggs Unified 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 K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Biggs Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine Biggs Unified School District's compliance with the state laws and regulations related to the following items:

PROGRAM NAME	PROCEDURES PERFORMED
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable

Auditor’s Responsibilities for the Audit of State Compliance (continued)

PROGRAM NAME	PROCEDURES PERFORMED
School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
In-Person Instruction Grant	Yes
Charter Schools	
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

The term “Not Applicable” is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying schedule of findings and questioned costs as Findings #2022-004 and #2022-005. Our opinion on state compliance is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Biggs Unified School District’s response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. Biggs Unified School District’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program 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 with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
February 14, 2023

**SCHEDULE OF FINDINGS AND
QUESTIONED COSTS**

**BIGGS UNIFIED SCHOOL DISTRICT
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2022**

FINANCIAL STATEMENTS

Type of auditors' report issued:	Qualified with Adverse Opinion on Discretely Presented Component Unit
Internal control over financial reporting:	
Material weakness(es) identified?	<u>Yes</u>
Significant deficiency(ies) identified?	<u>Yes</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>10.553, 10.555</u>	<u>Child Nutrition Cluster</u>
<u>84.425C, 84.425D, 84.425U</u>	<u>Education Stabilization Fund Discretionary Grants</u>

Dollar threshold used to distinguish between Type A and Type B programs:	\$ <u>750,000</u>
Auditee qualified as low-risk auditee?	<u>No</u>

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with 2021-22 Guide for Annual Audits of California K-12 Local Education Agencies?	<u>Yes</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**BIGGS UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

FIVE DIGIT CODE

20000
30000

AB 3627 FINDING TYPE

Inventory of Equipment
Internal Control

FINDING #2022-001: FINANCIAL REPORTING (30000) (MATERIAL WEAKNESS)

Criteria: Each year, districts are responsible for preparing complete and accurate financial information, which is reported to the California Department of Education in the form of the “Unaudited Actuals” Financial Report. In addition, each year the governing board certifies that the report was prepared in accordance with Education Code Section 41010, and approves the report as the official submission of financial information that will be used as the basis for the district’s annual financial statements. Accordingly, districts should have an effective system of internal control over financial reporting that will ensure that the information contained in the report is free of material misstatement.

Condition: The District’s “Unaudited Actuals” included misstatements that we consider to be material to their annual financial statements. Accordingly, it appears that internal control over financial reporting was inadequate in the areas where audit adjustments were required.

Cause: The District did not have effective procedures in place to ensure that the “Unaudited Actuals” were free of material misstatements.

Effect: When an effective system of internal control over financial reporting is not in place, there is a reasonable possibility that material misstatements of the District’s financial statements will not be prevented, or detected and corrected on a timely basis.

Questioned Costs: None.

Repeat Finding: This is a repeat finding.

Recommendation: The District should develop a more comprehensive financial reporting checklist, to be used by staff during the year-end closing process, to prevent misstatements from occurring in the future.

Corrective Action Plan: The district has had turnover in the business office and will develop a more comprehensive financial reporting checklist to be used by staff during the year-end closing process to prevent misstatements in the future.

**BIGGS UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT FINDINGS (continued)
FOR THE YEAR ENDED JUNE 30, 2022**

FINDING #2022-002: SCHOLARSHIP FUND CASH IN BANKS/INVESTMENTS (30000)

Criteria: All activity on the District's bank statements, CD statements, and investment statements should be recorded on the District's general ledger on at least a quarterly basis.

Condition: Activity incurred during the 2021-22 fiscal year on the various bank and investment related statements was not posted to the District's general ledger for the Foundation Fund.

Cause: Lack of oversight over scholarship cash and investment balances.

Effect: Balances on the unaudited actuals presented and approved by the District's Board of Trustees for fiscal year 2021-22 were not accurate. Audit adjustments were made to include current year activity related to the cash and investment accounts.

Questioned Cost: None.

Repeat Finding: This is a repeat finding.

Recommendation: The District should ensure that activity on the bank statements and investment statements are recorded on the District's general ledger on at least on a quarterly basis. The District should follow up with the financial institutions for any missing statements in a timely manner.

Corrective Action Plan: The new Chief Business Officer will investigate, initiate the process of recording and reconciling financial items regarding financial institution statements and balancing the funds or any investments of the District general ledger. Activity will be posted to the general ledger on a quarterly basis.

**BIGGS UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENT FINDINGS (continued)
FOR THE YEAR ENDED JUNE 30, 2022**

FINDING #2022-003: BANK RECONCILIATIONS – REVOLVING CASH (30000)

Criteria: Internal controls over bank accounts and reconciliations are important to ensure that the District's financial statements are free of material misstatement.

Condition: During our testing of the District's bank accounts and reconciliations, we noted that bank reconciliations are not being performed. Revolving Fund should reconcile to imprest balance. The register ending balance as of June 30, 2022, had an ending balance of \$14,640. This amount does not agree to the imprest balance of \$2,000.

Cause: Lack of oversight over District bank accounts and reconciliations.

Effect: Risk of material misstatement.

Questioned Cost: None

Repeat Finding: This is not a repeat finding.

Recommendation: Sound internal controls and oversight should be put into place to review all activity related to the District's bank accounts and reconciliations. Reconciliations should be performed monthly.

Corrective Action Plan: The new Chief Business Officer will meet with the Superintendent to investigate the reason for the discrepancy. The revolving account has very limited use and will be evaluated for closure.

**BIGGS UNIFIED SCHOOL DISTRICT
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

FIVE DIGIT CODE

50000

AB 3627 FINDING TYPE

Federal Compliance

There were no federal award findings or questioned costs for the year ended June 30, 2022.

**BIGGS UNIFIED SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

FIVE DIGIT CODE

10000
40000
42000
43000
60000
61000
62000
70000
71000
72000

AB 3627 FINDING TYPE

Attendance
State Compliance
Charter School Facilities Programs
Apprenticeship: Related and Supplemental Instruction
Miscellaneous
Classroom Teacher Salaries
Local Control Accountability Plan
Instructional Materials
Teacher Misassignments
School Accountability Report Card

FINDING #2022-004: INDEPENDENT STUDY (10000)

Criteria: For attendance generated through independence study, all independent study written agreements must contain the signature of the pupil, pupil’s parents, and certificated employee, affixed no later than 30 days after the first day of independent study instruction or October 15, whichever date comes later (Education Code Section 51747(g)(9)(F)).

Condition: Auditor determined that 3 out of 3 independent study agreements did not contain all the required elements outlined in Education Code Section 51747(g)(9)(F) in regard to signatures and dates. In each instance, the contracts were signed, but there was no place for a date in the agreement. The error rate of 100% was extrapolated to the entire population of students where independent study ADA was claimed. Therefore, the total average daily attendance (ADA) credited, 26.05 and 26.68, in P2 and the Annual, respectively, is unallowable.

Effect: Loss of apportionment funding for days of attendance related to incomplete and deficient independent study contracts.

Cause: Clerical oversight.

Questioned Costs: \$212,957, as calculated using the Second Period Report in the table below. The errors noted for the District’s P2 Attendance Report have not been revised to reflect the revised P2 report listed on the Schedule of Average Daily Attendance

	Second Period Report ADA (Over)/Under Statement	Annual Report ADA (Over)/Under Statement	2021-22 Derived Value of ADA by Grade Span	Questioned Cost
Grad Span				
TK/Kindergarten through Third	(10.83)	(9.86)	\$ 10,417.58	\$ 112,822
Fourth through Sixth	(4.03)	(4.43)	\$ 9,578.11	\$ 38,600
Seventh through Eighth	(6.24)	(7.43)	\$ 9,861.44	\$ 61,535
Ninth through Twelvth	(4.95)	(4.96)	\$ 11,725.76	\$ 58,043
	<u>(26.05)</u>	<u>(26.68)</u>		<u>\$ 212,957</u>

There is no question cost related to the error noted for the Annual Attendance Report since the District is not funded on Annual Attendance. The District’s Annual Attendance Report has not been revised to reflect the revised Annual report listing on the Schedule of Average Daily Attendance.

(continued on the following page)

**BIGGS UNIFIED SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS (continued)
FOR THE YEAR ENDED JUNE 30, 2022**

FINDING #2022-004: INDEPENDENT STUDY (10000) (continued)

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend that the District implement adequate procedures to ensure that independent study contracts are being completed with all the necessary information required by Education Code.

Corrective Action Plan: The new Chief Business Officer, with the assistance of the Superintendent, will develop procedures to meet independent study requirements. Training will be provided to principals, teachers and school secretaries to ensure compliance.

FINDING #2022-005: SCHOOL ACCOUNTABILITY REPORT CARD (72000)

Criteria: School Accountability Report Cards (SARCs), prepared on annual basis for each school site within the District and posted in February, should contain information regarding school facilities conditions, as indicated in the most recently prepared facility inspection tool (FIT) form developed by the Office of Public School Construction and approved by the State Allocation Board, or local evaluation instruments that meet the same criteria, as per Education Code Sections 33126(b)(8) and 17002(d).

Condition: In one (1) out of two (2) SARCs included in the representative sample, we found that the 2020-21 SARC that was published in the 2021-22 fiscal year included information reported under the School Facility Conditions and Planned Improvements (Most Recent Year) section that was not accurately supported by the most recently completed FIT form. This condition was noted for the External component of the SARC for Biggs Elementary School as the SARC indicated "Poor" condition while the FIT form indicated "Good" condition.

Effect: The District is not in compliance with the related sections of California Education Code.

Cause: Administrative oversight.

Questioned Costs: None. There is no State funding source directly related to SARCs.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend that the District implement procedures to ensure that all information presented on the SARCs is contemporaneous and complete.

Corrective Action Plan: The District will implement additional controls over reporting for the SARC and ensure they accurately reflect supporting documents such as the FIT.

**BIGGS UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022**

FINDING #2021-001: FINANCIAL REPORTING - UNAUDITED ACTUALS – 30000

Criteria: Each year, districts are responsible for preparing complete and accurate financial information, which is reported to the California Department of Education in the form of the “Unaudited Actuals” Financial Report. In addition, each year the governing board certifies that the report was prepared in accordance with Education Code Section 41010, and approves the report as the official submission of financial information that will be used as the basis for the district’s annual financial statements. Accordingly, districts should have an effective system of internal control over financial reporting that will ensure that the information contained in the report is free of material misstatement.

Condition: The District’s “Unaudited Actuals” included misstatements that we consider to be material to their annual financial statements. Accordingly, it appears that internal control over financial reporting was inadequate in the areas where audit adjustments were required.

Questioned Costs: None.

Cause: The District did not have effective procedures in place to ensure that the “Unaudited Actuals” were free of material misstatements.

Effect: When an effective system of internal control over financial reporting is not in place, there is a reasonable possibility that material misstatements of the District’s financial statements will not be prevented, or detected and corrected on a timely basis.

Recommendation: The District should develop a more comprehensive financial reporting checklist, to be used by staff during the year-end closing process, to prevent misstatements from occurring in the future.

District Response: The district has developed a more comprehensive financial reporting checklist to be used by staff during the year-end closing process to prevent misstatements in the future.

Current Status: Not Implemented. See Finding #2022-001.

**BIGGS UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

FINDING #2021-002: AUDIT ADJUSTMENTS – 30000

Criteria: All audit adjustments provided by the auditor should be posted on the District's general ledger so that the beginning balances on the general ledger for the affected balances agree to the balances presented in the District's annual audit report.

Condition: The District did not post the auditor provided adjusting journal entries accurately on the District's general ledger. The adjusting journal entries and instructions on posting were provided to the District as a result of the 2019-20 audit.

Questioned Costs: None. This is an administrative comment only.

Cause: The District did not follow the instructions provided by the auditor in posting the adjusting journal entries. In addition, the District did not verify that the adjusted beginning fund balances agreed to the audited fund balances presented in the District's 2019-20 audit report.

Effect: District beginning fund balances for several funds did not agree to the audited fund balances presented in the District's 2019-20 audit report.

Recommendation: The District should follow the auditor's instructions in posting future adjusting journal entries. In addition, the District should verify that the adjusted beginning fund balance(s) on the general ledger for the affected fund(s) agree(s) to the fund balance(s) presented in the District's audited annual audit report.

District Response: In the future, the district will follow the auditor's instructions in posting adjusting journal entries. In addition, the district will verify that the adjusted beginning fund balances on the general ledger for the affected funds agree to the fund balances presented in the district's audited annual audit report.

Current Status: Implemented.

**BIGGS UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

FINDING #2021-003: FOUNDATION FUND - CASH IN BANK / CERTIFICATE OF DEPOSITS (CD) / INVESTMENTS – 30000

Criteria: All activity on the District's bank statements, CD statements, and investment statements should be recorded on the District's general ledger on at least a quarterly basis.

Condition: Activity incurred during the 2020-21 fiscal year on the various bank and investment related statements was not posted to the District's general ledger for the Foundation Fund.

Questioned Costs: None. These are administrative comments only.

Cause: Obtaining and / or requesting bank statements, CD statements and investment statements, and posting the activity from these statements on the District's general ledger has not been a priority of the District.

Effect: Balances on the unaudited actuals presented and approved by the District's Board of Trustees for fiscal year 2020-21 were not accurate and did not include more than \$100,000 of activity.

Recommendation: The District should ensure that activity on the bank statements, CD statements, and investment statements is recorded on the District's general ledger on at least on a quarterly basis. The District should follow up with the financial institutions for any missing statements in a timely manner.

District Response: The district will ensure that activity in the foundation accounts will be posted to the general ledger at least quarterly.

Current Status: Not Implemented. See Finding #2022-002.

**BIGGS UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

FINDING #2021-004: PAYROLL - TIMESHEETS – 30000

Criteria: Employee timesheets should be reviewed and signed by each employee’s immediate supervisor, prior to being processed for payment.

Condition: Employee timesheets were processed for payment prior to being reviewed and signed by each employee’s immediate supervisor.

Questioned Costs: None. We have determined through alternative procedures that the amounts paid appear appropriate.

Cause: The District has not adequately enforced procedures that require supervisors to review and sign all employee timesheets prior to submitting them to payroll for processing.

Effect: There is no documentation available that substantiates that the hours claimed on employee timesheets were reviewed for accuracy and completeness prior to being submitted to payroll for processing.

Recommendation: The District should actively enforce procedures that require supervisors to review and sign all employee timesheets prior to submitting them to payroll for processing.

District Response: The district will actively enforce procedures that require supervisors to review and sign all employee timesheets prior to submitting them to payroll.

Current Status: Implemented.

**BIGGS UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

FINDING #2021-005: STUDENT BODY – 30000

Criteria: The District is responsible for the general oversight of the student body activities. In this capacity, the District should ensure that the appropriate internal controls are in place to:

- Safeguard the organization’s assets
- Promote success of fund-raising ventures
- Promote reliable financial information
- Reduce the risk of fraud and abuse

In addition, as noted in the Associated Student Body Accounting Manual, Fraud Prevention Guide, curriculum related supplies are generally considered to be an inappropriate use of student body funds.

Condition:

1. Student body funds were used to pay for curriculum supplies and other supplies related to distance learning.
2. Reimbursements to employees and parents were made for goods delivered directly to employees’ and parent’s residences.
3. Payments were not supported by invoices or receipts.
4. Student body funds were committed for the purchase of goods or services prior to obtaining documented authorization from the required three signors.

Questioned Costs: \$426.86 for the payment without a supporting invoice or receipt. \$360.35 for curriculum related supplies.

Cause: The District business office has not performed internal audits of the student body accounts to ensure that proper procedures and policies are being followed

Effect: Internal controls for student body transactions do not adequately safeguard the organization’s assets and reduce the risk of fraud and abuse. In addition, student body funds were expended for supplies that are generally considered to be responsibility of the District.

Recommendation: Training should be provided to all individuals responsible for maintaining or supervising the student body account. In addition, the District should reimburse the affected student body accounts for the costs of the inappropriate expenses.

District Response: The district will provide training to all individuals responsible for maintaining or supervising the student body account. In addition, the district will reimburse the affected student body accounts for the costs of the inappropriate expenses.

Current Status: Implemented.

**BIGGS UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

FINDING #2021-006: FEDERAL CERTIFICATIONS – 50000

Criteria: The federal cost principles contained in the uniform guidance for administration of federal grants in Title 2 of the Code of Federal Regulations, Part 200 (the Uniform Guidance) specify which costs are allowable charges to federal programs, which costs are not allowable, and how costs charged to federal programs must be documented. LEAs must apply the Uniform Guidance to all federal funds that are subject to the cost principles. Section 200.430 specifies the standards for documenting salaries and wages charged to federal programs. These standards are in addition to those for payroll documentation. LEAs must adhere to these standards and to any additional standards established for particular programs.

In accordance with federal regulations, if an employee is funded solely (100%) from a single federal program or cost objective, the minimum requirement for documenting salary or wages is a semi-annual certification by the employee that he/she worked solely on that federal program or cost objective. The certification must be signed by the employee or the supervisor having firsthand knowledge of the work performed.

Condition: Payroll and benefits charged to the Coronavirus Relief Fund program were not supported by semi-annual certifications.

Questioned Costs: \$302,114. All salaries and benefits charged to the program for 2020-21.

Cause: The District was unaware of the requirement for semi-annual certifications by employees who are funded solely (100%) from a single federal program.

Effect: The District did not comply with federal regulations, and did not provide adequate supporting documentation for payroll charged to a federal program. As a result, payroll and benefit costs charged to the Coronavirus Relief Fund program could be disallowed due to the lack of adequate documentation.

Recommendation: Semi-annual certifications should be prepared by all employees who are funded solely (100%) from a single federal program. The certification should be signed by the employee or the supervisor having firsthand knowledge of the work performed, and should be forwarded to the business office as soon as they are completed.

District Response: The district will ensure that semi-annual certifications are generated and signed by each employee who is funded solely by a single federal program in fiscal years starting with 2021-22.

Current Status: Implemented.

**BIGGS UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

FINDING #2021-007: CLASSROOM ATTENDANCE REPORTS – 10000

Criteria: In accordance with Education Code Section 46000, attendance in all schools and classes shall be recorded and kept according to regulations prescribed by the State Board of Education.

Condition: Classroom attendance reports, which are used by teachers to document the attendance of students, were not signed by teachers and submitted to the attendance office, on a consistent basis.

Questioned Costs: None. Attendance is recorded on-line in the classrooms by the teachers.

Cause: Teachers and the school secretary did not follow District established attendance procedures.

Effect: There is no documented evidence that attendance was taken by teachers if signed weekly classroom attendance reports are not submitted to the school secretary.

Recommendation: The District should remind the school of the established policies and procedures that require the school secretary to track whether teachers submit signed weekly classroom attendance reports, perform follow-up procedures on delinquent teachers, and report those delinquent teachers to site administrators.

District Response: The district will remind the school of the established policies and procedures that require the school secretary to track whether teachers submit signed weekly classroom attendance reports, perform follow up procedures on delinquent teachers, and report those delinquent teachers to site administrators.

Current Status: Implemented.

**BIGGS UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued
FOR THE YEAR ENDED JUNE 30, 2022**

FINDING #2021-008: ATTENDANCE ABSENCES – 10000

Criteria: In accordance with Education Code Section 46000, attendance in all schools and classes shall be recorded and kept according to regulations prescribed by the State Board of Education.

Condition: Attendance recorded on the weekly classroom attendance reports did not agree to the attendance recorded in the computerized attendance system.

Questioned Costs: None. The condition appears to be limited to one teacher for 6 days in one school month.

Cause: Site personnel did not follow District procedures to ensure that attendance recorded in the computerized system agrees to signed weekly classroom attendance reports.

Effect: The District did not comply with the requirements of Education Code Section 46000.

Recommendation: The District should emphasize the importance of reporting accurate attendance information to school personnel and continue to provide in-service training on proper attendance procedures.

District Response: The school site will be reminded of the importance of reporting accurate attendance information to school personnel and continue to provide in-service training on proper attendance procedures.

Current Status: Implemented.

Biggs Unified School District

300 B STREET, BIGGS, CALIFORNIA 95917

(530)868-1281

2022-23 Second Interim Report and Multiyear Fiscal Projection

As of January 31, 2023

Presented March 08, 2023

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report is from July 1st through January 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, and other professional organizations. In addition, the Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

Changes Since First Interim Reporting: The 2022-23 Proposition 98 minimum guarantee for K-12 LEAs and community colleges education has decreased by \$3.5 billion from the 2022-23 Enacted Budget projections. The Governor estimates the Proposition 98 minimum guarantee for fiscal year 2023-24 to be \$108.8 billion for 2023-24, which is \$1.5 billion less than the 2022-23 Enacted Budget estimates. Public education funding will continue to be based on a simple percentage of General Fund revenues (approximately 38%) since Test I will still be in place through the budget window (2021-22, 2022-23, and 2023-24). The total of the changes over the three fiscal years results in the Proposition 98 minimum guarantee estimates decreasing by \$4.7 billion over the three-year period from what was estimated at the 2022-23 Enacted Budget. Further, while the Governor's Budget recognizes a budget shortfall of \$29.5 billion over the three-year budget window (2021-22, 2022-23, and 2023-24), the Governor's budget does not project the need to use state reserves. However, if the assumptions used do not come into fruition and the economy worsens, the State may need to utilize rainy day funds to sustain funding to various programs.

Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory COLAs plus additional LCFF investments for the budget year and two subsequent years:

Description	2022-23	2023-24	2024-25
LCFF COLAs (22-23 Gov. Proposal)	5.33%	3.11%	3.11%
LCFF COLAs + Investment (22-23 May Revision)	6.56% + investment \approx 3.29%	5.38%	4.02%
LCFF COLAs + Investment (22-23 Enacted State Budget)	6.56% + investment of 6.28%	5.38%	4.02%
LCFF COLAs + Investment	6.56% +		

(22-23 AB185 Trailer Bill)	investment of 6.70%	5.38%	4.02%
LCFF COLAs + Investment (23-24 Governor's Proposal)	6.56% + investment of 6.70%	8.13%	3.54%

As noted in the First Interim, school districts are allowed to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA. In addition, 2021-22 LCFF ADA is based on utilizing the greater of 2021-22 ADA or the 2019-20 attendance rate applied to 2021-22 enrollment for all classroom-based LEAs that met specified independent study requirements and submitted the certification by November 1st.

Other Proposed Governor's Budget Components

Illustrated below is a summary of other major budget components contained in the enacted state budget.

- \$300 million ongoing for an LCFF Equity Multiplier
 - Allocated to LEAs with schools serving high concentrations of low-income students (students eligible for federal free meals) – 90% or more for elementary and middle schools, 85% or more for high schools
 - Biggs Unified School District has 60% UPP- this provision does not apply.
- \$941 million ongoing for Arts & Music Initiative/Prop 28 (above Proposition 98 amount)
- \$1.2 billion **reduction** in current year to Arts/Music/IM Discretionary Block Grant
- \$855 million ongoing for TK expansion and TK staff
 - DOF states that required budget appropriation for the shift to 1:10 is unfunded, leaving 1:12 ratio applicable for 2023-24
- \$3.5 million ongoing for Narcan at middle and high schools
- \$250 million one-time for literacy coaches
- \$100 million for cultural experiences for high school seniors ≈ \$200/high school senior
- \$100 million reduction to 2023-24 general fund resources for State School Facilities Program, which is projected to be approximately \$2 billion
- The following programs proposed to receive the 8.13% COLA:
 - Special Education
 - Preschool, Child Care, and Development Programs
 - Child Nutrition
 - Adult Education Block Grant
 - Mandate Block Grant
 - Foster Youth Programs
 - American Indian Education Centers & Early Childhood Education Program
- The following programs are projected to continue in the same manner as 2022-23:
 - ELO-P
 - Universal School Meals
 - Transportation
 - Learning Recovery Block Grant
 - College and Career Pathways
 - Community Schools
 - Literacy Initiatives (except increase for Literacy Coaches)

- Educator Workforce
- Delay \$550 million that was planned for the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program in 23-24 to 24-25

Accountability Reform

The Governor proposes policy changes to “strengthen the ties between the three elements of California’s accountability system: the LCAP, the California School Dashboard, and the Statewide System of Support”. The proposals include the following:

- Requiring LEAs to include specific actions and funding to address low school-level student group Dashboard performance in LCAP and budget, with ongoing evaluations that include parent and community input
- Improving LCAP planning and transparency by informing the community on how to use the Dashboard and other local data
- Strengthening support for LEAs and schools generating equity multiplier funding through the creation of one or more Equity Leads

Further, the proposal states, “the superintendent of the school district [or county office of education] shall present a report on the annual update to local control and accountability plan and budget overview for parents on or before February 28 of every year, at a regularly scheduled meeting of the governing board...”

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 3225-3228, 5316, 5632-5634 and 7027).
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
 - (i) High school districts with an average daily attendance greater than 300 pupils.
 - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
 - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

Biggs Unified School District is exempted for this provision.

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
 - The State must notify local educational agencies when the conditions are and are no longer applicable
- **Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.**

Even though projected deposits have reduced in 2021-22 and 2022-23, the 2022-23 projected Proposition 98 reserve account balance of \$8.1 billion is larger than 3% of K-12's share of the Proposition 98 minimum guarantee, which maintains the cap on local school district reserves in 2023-24.

Even though the Public School System Stabilization Account balance is expected to be \$8.1 billion in 2022-23, which exceeds the minimum 3% threshold, the reserve requirement is not applicable to the District since its average daily attendance is fewer than 2,501.

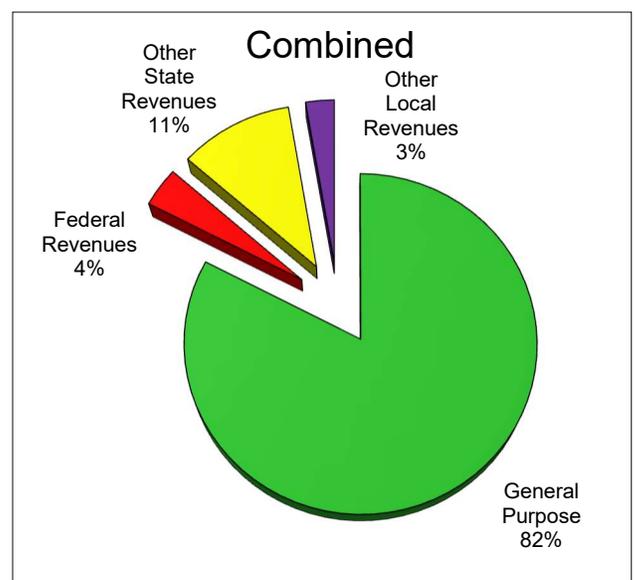
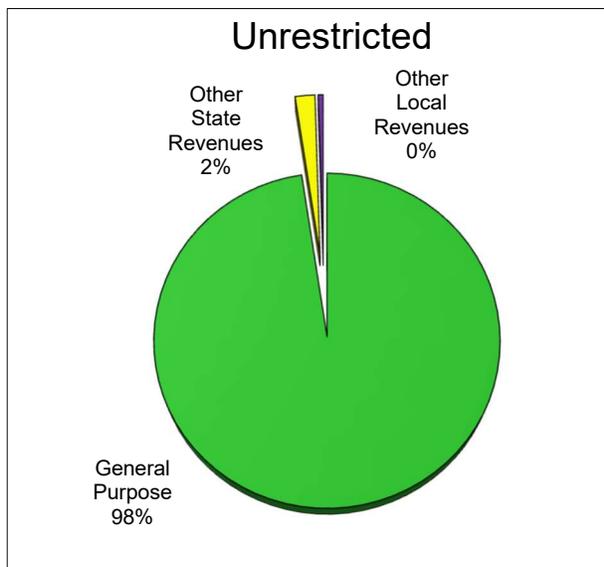
2022-23 Biggs Unified School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 469.68.
 - Due to declining enrollment funded ADA will be based on the prior year funded ADA of 559.03
- ❖ The District’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 60%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$170 per ADA for unrestricted purposes and \$67 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio “add-on” is \$2,813 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$34.94 for K-8 ADA and \$67.31 for 9-12 ADA
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$7,190,582	\$7,190,582
Federal Revenues	\$0	\$1,500,835
Other State Revenues	\$102,903	\$1,098,888
Other Local Revenues	\$167,000	\$379,255
TOTAL	\$7,460,485	\$10,169,560



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District’s EPA funds are appropriated for 2022-23. The amounts will be revised throughout the year based on information received from the State.

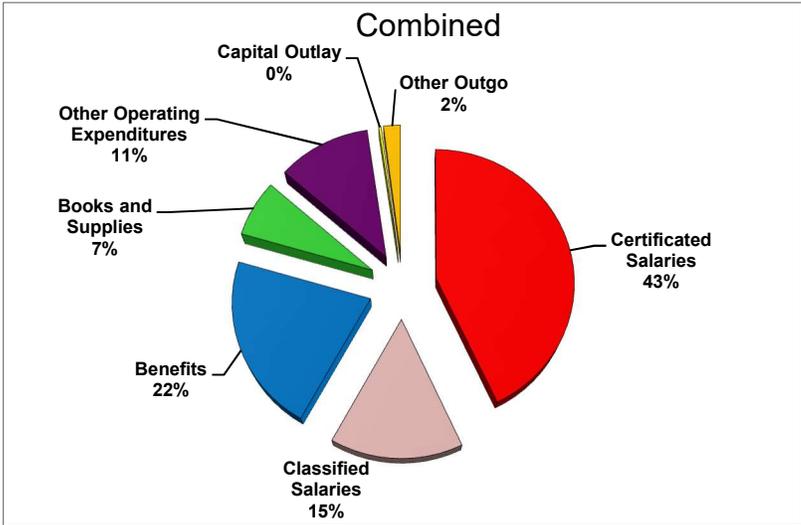
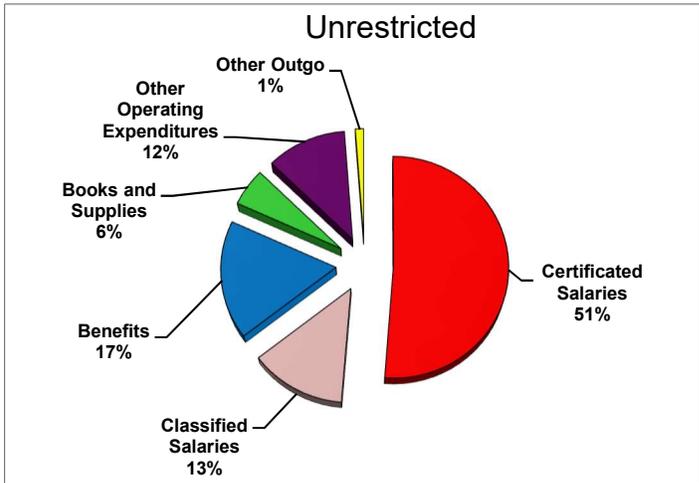
Education Protection Account (EPA) Budget	
2022-23 Fiscal Year	
Description	Amount
BEGINNING BALANCE	\$0
BUDGETED EPA REVENUES:	
<i>Estimated EPA Funds</i>	\$1,448,727
BUDGETED EPA EXPENDITURES:	
<i>Certificated Instructional Salaries</i>	\$683,054
<i>Certificated Instructional Benefits</i>	\$277,922
TOTAL	\$960,976
ENDING BALANCE	\$487,751

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 81% of the District’s unrestricted budget, and approximately 80% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$2,364,823	\$3,147,172
Classified Salaries	\$987,625	\$1,256,240
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$1,413,177	\$2,138,031
Books and Supplies	\$289,000	\$697,624
Other Operating Expenditures	\$871,548	\$1,093,141
Capital Outlay	\$0	\$413,310
Other Outgo	-\$5,192	\$786,160
TOTAL	\$5,920,981	\$9,531,678

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education - Instruction	\$706,369
Title 1 Part A	\$25,426
TOTAL CONTRIBUTIONS	\$731,795

General Fund Summary

The District’s 2022-23 General Fund projects a total operating surplus of \$ 531,019 resulting in an estimated ending fund balance of \$ 4,382,569 million. The components of the District’s fund balance are as follows: revolving cash & other nonspendables - \$ 2,000; restricted programs - \$1,004,694.00; assignments - \$250,000; economic uncertainty - \$ 771,083; unassigned – \$ 2,354,792. Illustrated below is a detail description of the fund balance components.

Cash Flow

The District is anticipating having positive monthly cash balances during the 2022-23 school year and projecting an ending cash balance of \$ 4,270,295 by June 30, 2023. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

Fund Summaries

Illustrated below is a summary of each Fund’s fund balance and corresponding change.

FUND	2021-22	Est. Net Change	2022-23
GENERAL (UNRESTRICTED & RESTRICTED)	\$3,851,550	\$531,019	\$4,382,569
STUDENT ACTIVITY SPECIAL REVENUE (Fund 08)	\$118,882	(\$16,640)	\$102,242
CAFETERIA FUND (Fund 13)	\$0	\$0	\$0
SPECIAL RESERVE FUND (Fund 17)	\$635,310	\$1,450	\$636,760
SPECIAL RESERVE FUND (Fund 20)	\$527,757	\$2,367	\$530,124
CAPITAL FACILITIES (Fund 25)	\$112,244	(\$12,240)	\$100,004
COUNTY SCHOOL FACILITIES (Fund 35)	\$110,536	\$693	\$111,229
SPECIAL RESERVE FUND (Fund 40)	\$96	\$.43	\$96.43
DEBT SERVICE FUND (Fund 56)	\$147	\$1	\$148
FOUNDATION PRIVATE-PURPOSE TRUST (Fund 73)	\$762,480	(\$4,115)	\$758,365
TOTAL	\$6,119,002	\$502,535.43	\$6,621,537.43

Multiyear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors from the enacted state budget.

<i>Planning Factor</i>	2021-22	2022-23	2023-24	2024-25
Dept of Finance Statutory COLA	1.70%	6.56%	8.13%	3.54%
Local Control Funding Formula (LCFF) COLA	5.07%	6.56%	8.13%	3.54%
Additional LCFF Investment	N/A	6.70%	N/A	N/A
STRS Employer Rates	16.92%	19.10%	19.10%	19.10%
PERS Employer Rates	22.91%	25.37%	27.00%	28.10%
SUI Employer Rates	0.50%	0.50%	0.50%	0.50%
Lottery – Unrestricted per ADA	\$176.94	\$170	\$170	\$170
Lottery – Prop. 20 per ADA	\$81.94	\$67	\$67	\$67
Universal Transitional Kindergarten/ADA	N/A	\$2,813	\$3,042	\$3,149
Mandate Block Grant for Districts: K-8 per ADA	\$32.79	\$34.94	\$37.78	\$39.12
Mandate Block Grant for Districts: 9-12 per ADA	\$63.17	\$67.31	\$72.78	\$75.36
Mandate Block Grant for Charters: K-8 per ADA	\$17.21	\$18.34	\$19.83	\$20.53
Mandate Block Grant for Charters: 9-12 per ADA	\$47.84	\$50.98	\$55.12	\$57.07
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo			

Various aspects of the planning factors illustrated above will be further discussed below with the District’s specific revenue and expenditure assumptions. Please note that the anticipated PERS rate has significantly increased since the State Enacted Budget.

Revenue Assumptions:

Per enrollment trends, the District continues to anticipate decline in its enrollment (although projecting School Year 2023-24 were much higher from Year 2022-23; the District still not able to recover from the actual enrollment pre-pandemic by 12%. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs. The District projects that its parcel tax will be renewed for the 2022-23 and subsequent fiscal years. State revenue is expected to decrease due to the reduction of various program revenues.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 2% each year. Unrestricted certificated salaries increases to absorbed certificated position under restricted funds and/or expected to combined positions into one (vacant position will not be replaced) due to expected declines in enrollment. Classified step costs are expected to increase by 3% each year.

Restricted certificated and classified expenditures are estimated to decrease for 2023-24 and 2024-25 primarily due to program adjustments.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to increase 5% by School Year 2023-24 primarily due to inflation costs. Restricted supplies and operating expenditures are estimated to decrease by 50% for 2023-24 primarily due to program adjustments. These adjustments includes but not limited to textbooks materials adoption. Capital outlay and other outgo is estimated to increase due to projected purchase of vehicles, HVAC equipment and playground projects. Indirect costs from restricted programs are expected to remain constant for 2023-24. Transfer out and Contributions to Restricted Programs are expected to decrease for 2022-23 due to program adjustments noted above and increase thereafter due to step and additional pension costs for restricted programs that receive support from the unrestricted general fund.

Estimated Ending Fund Balances:

During 2023-24, the District estimates that the General Fund is projected to spend \$ 9,638,531 million resulting in an ending General Fund balance of approximately \$ 531,019.

During 2024-25, the District estimates that the General Fund is projected to spend \$10,259 687 million resulting in an ending General Fund balance of \$ 101,239.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 4 percent of total General Fund outgo:

Overall total District Reserve for Economic Uncertainties is 8 percent (with 4 percent additional District Policy reserved).

Description	2022-23	2023-24	2024-25
	\$0	\$0	\$0
	\$0	\$0	\$0
Amount Disclosed per SB 858 Requirements -Exempt	\$0	\$0	\$0
Nonspendable Reserves	\$2,000	\$2,000	\$2,000
District REU 4%	\$385,542	\$411,298	\$427,474
RES Building Reserve	\$250,000	\$0	\$0
Restricted Reserves	\$1,004,694	\$1,004,694	\$1,004,694
Unallocated	\$2,354,792	\$2,654,519	\$2,099,466
State Reserve for Economic Uncertainty (REU)	\$385,542	\$411,298	\$427,474
Estimated Ending Fund Balance	\$4,382,569	\$4,483,809	\$3,961,108

Conclusion:

The District Second Interim Report for current and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent two years and is certifying Positive.

Administration is confident that the District will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the District remains fiscally solvent.

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: March 08, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Analya Dyer Telephone: 530-868-1281
Title: Chief Business Officer E-mail: adyer@biggs.org

Criteria and Standards Review Summary

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

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	564.08	559.03		
	Charter School	0.00	0.00		
	Total ADA	564.08	559.03	(.9%)	Met
1st Subsequent Year (2023-24)	District Regular	542.00	530.68		
	Charter School	0.00			
	Total ADA	542.00	530.68	(2.1%)	Not Met
2nd Subsequent Year (2024-25)	District Regular	508.16	523.47		
	Charter School				
	Total ADA	508.16	523.47	3.0%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Three year average ratio used in LCFF Calculator

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	534.00	537.00	
	Charter School			
	Total Enrollment	534.00	537.00	.6%
1st Subsequent Year (2023-24)	District Regular	502.00	552.00	
	Charter School			
	Total Enrollment	502.00	552.00	10.0%
2nd Subsequent Year (2024-25)	District Regular	475.00	548.00	
	Charter School			
	Total Enrollment	475.00	548.00	15.4%

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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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)

Enrollment projected to increase in Year 2 and 3

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA		Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	CBEDS Actual	
Third Prior Year (2019-20)				
District Regular	563		605	
Charter School				
Total ADA/Enrollment	563		605	93.1%
Second Prior Year (2020-21)				
District Regular	563		563	
Charter School				
Total ADA/Enrollment	563		563	100.0%
First Prior Year (2021-22)				
District Regular	520		575	
Charter School				
Total ADA/Enrollment	520		575	90.4%
Historical Average Ratio:				94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				95.0%

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)	CBEDS/Projected		
Current Year (2022-23)					
District Regular	470		537		
Charter School	0				
Total ADA/Enrollment	470		537	87.5%	Met
1st Subsequent Year (2023-24)					
District Regular	523		552		
Charter School					
Total ADA/Enrollment	523		552	94.7%	Met
2nd Subsequent Year (2024-25)					
District Regular	520		548		
Charter School					
Total ADA/Enrollment	520		548	94.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2022-23)	7,206,792.00		
1st Subsequent Year (2023-24)	6,855,376.00	6,831,477.00	(.3%)	Met
2nd Subsequent Year (2024-25)	6,926,468.00	6,883,669.00	(.6%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	4,820,907.26	5,859,139.99	82.3%
Second Prior Year (2020-21)	4,435,491.77	5,216,666.68	85.0%
First Prior Year (2021-22)	4,859,666.00	5,757,950.00	84.4%
	Historical Average Ratio:		83.9%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.9% to 87.9%	79.9% to 87.9%	79.9% to 87.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	4,765,625.00	5,920,981.00	80.5%	Met
1st Subsequent Year (2023-24)	5,463,446.00	6,648,244.00	82.2%	Met
2nd Subsequent Year (2024-25)	5,742,727.00	6,910,912.00	83.1%	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 first interim projections. Changes that exceed five percent in any major object category must be explained.

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	4,253,671.00	1,500,835.00	-64.7%	Yes
1st Subsequent Year (2023-24)	625,603.00	1,713,207.00	173.8%	Yes
2nd Subsequent Year (2024-25)	564,103.00	1,522,591.00	169.9%	Yes

Explanation:
(required if Yes)

Adjustments of one time funds to reflect current and outyears spending per timeline.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	2,056,649.00	1,098,888.00	-46.6%	Yes
1st Subsequent Year (2023-24)	908,286.19	1,392,106.00	53.3%	Yes
2nd Subsequent Year (2024-25)	925,265.25	1,208,259.00	30.6%	Yes

Explanation:
(required if Yes)

Adjustments of one time funds to reflect current and outyears spending per timeline.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	357,682.00	379,255.00	6.0%	Yes
1st Subsequent Year (2023-24)	355,338.25	379,255.00	6.7%	Yes
2nd Subsequent Year (2024-25)	353,619.50	379,255.00	7.2%	Yes

Explanation:
(required if Yes)

Local revenues such as pool, rental, walnuts projected to increase.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	2,932,334.00	697,624.00	-76.2%	Yes
1st Subsequent Year (2023-24)	598,303.00	511,745.00	-14.5%	Yes
2nd Subsequent Year (2024-25)	598,303.00	456,349.00	-23.7%	Yes

Explanation:
(required if Yes)

Adjustments of one time funds to reflect current and outyears spending per timeline.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	3,540,826.00	1,083,141.00	-69.1%	Yes
1st Subsequent Year (2023-24)	1,339,468.35	1,248,255.00	-6.8%	Yes
2nd Subsequent Year (2024-25)	1,299,013.00	1,217,120.00	-6.3%	Yes

Explanation:
(required if Yes)

Adjustments of one time funds to reflect current and outyears spending per timeline.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	6,668,002.00	2,978,978.00	-55.3%	Not Met
1st Subsequent Year (2023-24)	1,889,227.44	3,484,568.00	84.4%	Not Met
2nd Subsequent Year (2024-25)	1,842,987.75	3,110,105.00	68.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	6,473,160.00	1,790,765.00	-72.3%	Not Met
1st Subsequent Year (2023-24)	1,937,771.35	1,760,000.00	-9.2%	Not Met
2nd Subsequent Year (2024-25)	1,897,316.00	1,673,469.00	-11.8%	Not Met

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

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

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

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>Adjustments of one time funds to reflect current and outyears spending per timeline.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>Adjustments of one time funds to reflect current and outyears spending per timeline.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>Local revenues such as pool, rental, walnuts projected to increase.</p>

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

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>Adjustments of one time funds to reflect current and outyears spending per timeline.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>Adjustments of one time funds to reflect current and outyears spending per timeline.</p>

7. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	0.00	0.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

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

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

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 reserves' 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)	32.4%	33.8%	27.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	10.8%	11.3%	9.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2022-23)	700,846.00	6,027,844.00	N/A	Met
1st Subsequent Year (2023-24)	101,240.00	6,814,880.00	N/A	Met
2nd Subsequent Year (2024-25)	(522,701.00)	7,100,902.00	7.4%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
	Current Year (2022-23)	4,382,569.00	
1st Subsequent Year (2023-24)	4,483,809.00	Met	
2nd Subsequent Year (2024-25)	3,961,108.00	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 (Form CASH, Line F, June Column)		Status
	Current Year (2022-23)	4,234,663.00	

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 A1, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	469.68	523.47	519.67
District's Reserve Standard Percentage Level:	4%	4%	4%

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):

No

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	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)	9,638,541.00	10,282,445.00	10,686,853.00
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)	9,638,541.00	10,282,445.00	10,686,853.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	385,541.64	411,297.80	427,474.12

- 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
385,541.64	411,297.80	427,474.12

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2022-23)	(2023-24)	(2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	771,083.00	822,596.00	854,948.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,354,792.00	2,654,519.00	2,099,466.00
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)	3,125,875.00	3,477,115.00	2,954,414.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	32.43%	33.82%	27.65%
District's Reserve Standard (Section 10B, Line 7):	385,541.64	411,297.80	427,474.12
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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 42803)

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:

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(896,511.00)	(731,795.00)	-18.4%	(164,716.00)	Not Met
1st Subsequent Year (2023-24)	(908,956.00)	(418,761.00)	-53.9%	(490,195.00)	Not Met
2nd Subsequent Year (2024-25)	(926,347.00)	(902,799.00)	-2.5%	(23,548.00)	Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	142,511.00	106,863.00	-25.0%	(35,648.00)	Not Met
1st Subsequent Year (2023-24)	142,511.00	166,636.00	16.9%	24,125.00	Not Met
2nd Subsequent Year (2024-25)	142,511.00	189,990.00	33.3%	47,479.00	Not Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?				No	

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

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

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

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

Explanation:
(required if NOT met) One time funds usage projected to decrease contributions to restricted.

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections 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)

General fund transfer to Cafeteria fund to cover expenditures.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	2	Fund 01- General Fund	Bleacher loan payment	131,592
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				131,592

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)			
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2021-22)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

	First Interim (Form 01CSI, Item S7A)	Second Interim
2 a. Total OPEB liability	2,800,301.00	2,800,301.00
b. OPEB plan(s) fiduciary net position (if applicable)	2,800,301.00	2,800,301.00
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?

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2022-23)	167,155.00	167,155.00
1st Subsequent Year (2023-24)	167,155.00	167,155.00
2nd Subsequent Year (2024-25)	167,155.00	167,155.00

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)	40,200.00	50,200.00
1st Subsequent Year (2023-24)		50,200.00
2nd Subsequent Year (2024-25)		50,200.00

Data must be entered.
Data must be entered.

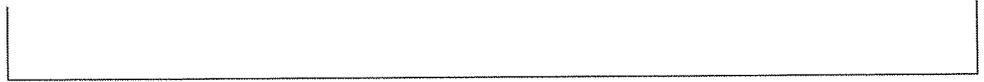
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2022-23)	167,155.00	167,155.00
1st Subsequent Year (2023-24)	167,155.00	167,155.00
2nd Subsequent Year (2024-25)	167,155.00	167,155.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	8	8
1st Subsequent Year (2023-24)	8	8
2nd Subsequent Year (2024-25)	8	8

4. Comments:



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

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

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4) No
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? n/a
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? n/a

		First Interim (Form 01CSI, Item S7B)	Second Interim
2	Self-Insurance Liabilities		
	a. Accrued liability for self-insurance programs		
	b. Unfunded liability for self-insurance programs		

		First Interim (Form 01CSI, Item S7B)	Second Interim
3	Self-Insurance Contributions		
	a. Required contribution (funding) for self-insurance programs		
	Current Year (2022-23)		
	1st Subsequent Year (2023-24)		
	2nd Subsequent Year (2024-25)		
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2022-23)		
	1st Subsequent Year (2023-24)		
	2nd Subsequent Year (2024-25)		

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	39.0	39.0	39.0	39.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

Jun 15, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 10, 2022

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: Jul 01, 2022

End Date: Jun 30, 2023

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)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	142,372	142,372	142,372
% 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")			

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes
48,728	47,710	44,749

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

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

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

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

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

Yes	Yes	Yes
48,728	47,710	44,749
1.7%	1.7%	1.7%

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

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

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

No	No	No
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	24.0	24.0	24.0	24.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

No		

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	4.0	4.0	4.0	4.0

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

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")		

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)
---------------------------	----------------------------------	----------------------------------

- 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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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)

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

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

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

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?

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

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

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.)

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

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

Comments:
(optional)

S6A # 2 First Interim reported at \$464,000 corrected at Second Interim to reflect the actual non current liability portion total of \$ 131,591.69

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,568,864.00	6,568,864.00	4,298,558.99	7,190,582.00	621,718.00	9.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	149,535.00	149,535.00	103,632.12	102,903.00	(46,632.00)	-31.2%
4) Other Local Revenue		8600-8799	167,000.00	167,000.00	119,943.22	167,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,885,399.00	6,885,399.00	4,522,134.33	7,460,485.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,491,180.00	2,491,180.00	1,323,601.21	2,364,823.00	126,357.00	5.1%
2) Classified Salaries		2000-2999	1,042,923.00	1,042,923.00	594,358.88	987,625.00	55,298.00	5.3%
3) Employee Benefits		3000-3999	1,472,573.00	1,472,573.00	721,445.11	1,413,177.00	59,396.00	4.0%
4) Books and Supplies		4000-4999	300,000.00	300,000.00	103,460.64	289,000.00	11,000.00	3.7%
5) Services and Other Operating Expenditures		5000-5999	952,784.00	952,784.00	483,702.08	871,548.00	81,236.00	8.5%
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	116,000.00	116,000.00	57,644.37	115,500.00	500.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(154,041.00)	(154,041.00)	0.00	(120,692.00)	(33,349.00)	21.6%
9) TOTAL, EXPENDITURES			6,221,419.00	6,221,419.00	3,284,212.29	5,920,981.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			663,980.00	663,980.00	1,237,922.04	1,539,504.00		
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	142,511.00	142,511.00	0.00	106,863.00	35,648.00	25.0%
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	(877,838.00)	(877,838.00)	0.00	(731,795.00)	146,043.00	-16.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,020,349.00)	(1,020,349.00)	0.00	(838,658.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(356,369.00)	(356,369.00)	1,237,922.04	700,846.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,619,223.00	2,619,223.00		2,677,029.00	57,806.00	2.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,619,223.00	2,619,223.00		2,677,029.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,619,223.00	2,619,223.00		2,677,029.00		
2) Ending Balance, June 30 (E + F1e)			2,262,854.00	2,262,854.00		3,377,875.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00		250,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	699,976.00	699,976.00		771,083.00		
Unassigned/Unappropriated Amount		9790	1,560,878.00	1,560,878.00		2,354,792.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,157,685.00	3,157,685.00	1,743,820.00	2,756,934.00	(400,751.00)	-12.7%
Education Protection Account State Aid - Current Year		8012	727,723.00	727,723.00	858,444.00	1,448,727.00	721,004.00	99.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	33,719.00	33,719.00	4,690.93	31,854.00	(1,865.00)	-5.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,319.00	2,319.00	0.00	2,334.00	15.00	0.6%
County & District Taxes								
Secured Roll Taxes		8041	3,169,654.00	3,169,654.00	1,968,090.98	3,394,873.00	225,219.00	7.1%
Unsecured Roll Taxes		8042	218,475.00	218,475.00	2,865.18	247,431.00	28,956.00	13.3%
Prior Years' Taxes		8043	4,510.00	4,510.00	777.73	4,965.00	455.00	10.1%
Supplemental Taxes		8044	40,990.00	40,990.00	9,005.62	48,012.00	7,022.00	17.1%
Education Revenue Augmentation Fund (ERAF)		8045	(786,211.00)	(786,211.00)	(282,223.45)	(735,955.00)	50,256.00	-6.4%
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			6,568,864.00	6,568,864.00	4,305,470.99	7,199,175.00	630,311.00	9.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(6,912.00)	(8,593.00)	(8,593.00)	New
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			6,568,864.00	6,568,864.00	4,298,558.99	7,190,582.00	621,718.00	9.5%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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						
	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	65,971.00	65,971.00	22,356.00	22,356.00	(43,615.00)	-66.1%
Lottery - Unrestricted and Instructional Materials		8560	83,564.00	83,564.00	80,575.42	79,846.00	(3,718.00)	-4.4%
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		

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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	700.70	701.00	701.00	New
TOTAL, OTHER STATE REVENUE			149,535.00	149,535.00	103,632.12	102,903.00	(46,632.00)	-31.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	26,000.00	26,000.00	12,600.00	26,000.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	18,672.45	21,000.00	(4,000.00)	-16.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

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Revenues, Expenditures, and Changes in Fund Balance

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All Other Local Revenue		8699	116,000.00	116,000.00	88,670.77	120,000.00	4,000.00	3.4%
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			167,000.00	167,000.00	119,943.22	167,000.00	0.00	0.0%
TOTAL, REVENUES			6,885,399.00	6,885,399.00	4,522,134.33	7,460,485.00	575,086.00	8.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,014,403.00	2,014,403.00	1,115,378.51	1,996,457.00	17,946.00	0.9%
Certificated Pupil Support Salaries		1200	80,862.00	80,862.00	44,106.36	65,862.00	15,000.00	18.6%
Certificated Supervisors' and Administrators' Salaries		1300	395,915.00	395,915.00	153,364.84	302,504.00	93,411.00	23.6%
Other Certificated Salaries		1900	0.00	0.00	10,751.50	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,491,180.00	2,491,180.00	1,323,601.21	2,364,823.00	126,357.00	5.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	68,591.00	68,591.00	38,220.07	71,663.00	(3,072.00)	-4.5%
Classified Support Salaries		2200	493,234.00	493,234.00	260,026.63	411,340.00	81,894.00	16.6%
Classified Supervisors' and Administrators' Salaries		2300	44,756.00	44,756.00	26,107.83	44,756.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	396,833.00	396,833.00	244,526.37	418,387.00	(21,554.00)	-5.4%
Other Classified Salaries		2900	39,509.00	39,509.00	25,477.98	41,479.00	(1,970.00)	-5.0%
TOTAL, CLASSIFIED SALARIES			1,042,923.00	1,042,923.00	594,358.88	987,625.00	55,298.00	5.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	487,003.00	487,003.00	247,695.56	470,376.00	16,627.00	3.4%
PERS		3201-3202	293,055.00	293,055.00	112,289.15	246,954.00	46,101.00	15.7%
OASDI/Medicare/Alternative		3301-3302	119,733.00	119,733.00	58,870.09	109,194.00	10,539.00	8.8%
Health and Welfare Benefits		3401-3402	412,973.00	412,973.00	224,432.76	438,977.00	(26,004.00)	-6.3%
Unemployment Insurance		3501-3502	16,810.00	16,810.00	8,966.65	16,309.00	501.00	3.0%
Workers' Compensation		3601-3602	100,126.00	100,126.00	42,835.08	78,316.00	21,810.00	21.8%
OPEB, Allocated		3701-3702	40,123.00	40,123.00	23,696.87	50,200.00	(10,077.00)	-25.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,750.00	2,750.00	2,658.95	2,851.00	(101.00)	-3.7%
TOTAL, EMPLOYEE BENEFITS			1,472,573.00	1,472,573.00	721,445.11	1,413,177.00	59,396.00	4.0%
BOOKS AND SUPPLIES								

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Approved Textbooks and Core Curricula Materials		4100	21,000.00	21,000.00	0.00	3,500.00	17,500.00	83.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	279,000.00	279,000.00	102,346.61	284,300.00	(5,300.00)	-1.9%
Noncapitalized Equipment		4400	0.00	0.00	1,114.03	1,200.00	(1,200.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			300,000.00	300,000.00	103,460.64	289,000.00	11,000.00	3.7%
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	33,150.00	33,150.00	2,580.53	12,650.00	20,500.00	61.8%
Dues and Memberships		5300	12,700.00	12,700.00	14,107.02	16,000.00	(3,300.00)	-26.0%
Insurance		5400-5450	167,530.00	167,530.00	165,830.00	174,868.00	(7,338.00)	-4.4%
Operations and Housekeeping Services		5500	177,000.00	177,000.00	104,024.79	210,000.00	(33,000.00)	-18.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,350.00	26,350.00	17,609.21	54,850.00	(28,500.00)	-108.2%
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	495,554.00	495,554.00	169,843.21	359,680.00	135,874.00	27.4%
Communications		5900	40,500.00	40,500.00	9,707.32	43,500.00	(3,000.00)	-7.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			952,784.00	952,784.00	483,702.08	871,548.00	81,236.00	8.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	15,000.00	15,000.00	0.00	8,500.00	6,500.00	43.3%
Other Debt Service - Principal		7439	101,000.00	101,000.00	57,644.37	107,000.00	(6,000.00)	-5.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			116,000.00	116,000.00	57,644.37	115,500.00	500.00	0.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(154,041.00)	(154,041.00)	0.00	(120,692.00)	(33,349.00)	21.6%
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			(154,041.00)	(154,041.00)	0.00	(120,692.00)	(33,349.00)	21.6%
TOTAL, EXPENDITURES			6,221,419.00	6,221,419.00	3,284,212.29	5,920,981.00	300,438.00	4.8%
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	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	142,511.00	142,511.00	0.00	106,863.00	35,648.00	25.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			142,511.00	142,511.00	0.00	106,863.00	35,648.00	25.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(877,838.00)	(877,838.00)	0.00	(731,795.00)	146,043.00	-16.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(877,838.00)	(877,838.00)	0.00	(731,795.00)	146,043.00	-16.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,020,349.00)	(1,020,349.00)	0.00	(838,658.00)	181,691.00	-17.8%

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	457,214.00	457,214.00	490,600.54	1,500,835.00	1,043,621.00	228.3%
3) Other State Revenue		8300-8599	656,129.00	656,129.00	954,154.30	995,985.00	339,856.00	51.8%
4) Other Local Revenue		8600-8799	188,021.00	188,021.00	114,993.00	212,255.00	24,234.00	12.9%
5) TOTAL, REVENUES			1,301,364.00	1,301,364.00	1,559,747.84	2,709,075.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	547,364.00	547,364.00	443,303.04	782,349.00	(234,985.00)	-42.9%
2) Classified Salaries		2000-2999	253,706.00	253,706.00	150,720.49	268,615.00	(14,909.00)	-5.9%
3) Employee Benefits		3000-3999	664,692.00	664,692.00	223,115.22	724,854.00	(60,162.00)	-9.1%
4) Books and Supplies		4000-4999	230,808.00	230,808.00	201,306.88	408,624.00	(177,816.00)	-77.0%
5) Services and Other Operating Expenditures		5000-5999	107,035.00	107,035.00	78,273.61	221,593.00	(114,558.00)	-107.0%
6) Capital Outlay		6000-6999	0.00	0.00	107,718.96	413,310.00	(413,310.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	570,645.00	570,645.00	(38,153.20)	670,660.00	(100,015.00)	-17.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	154,041.00	154,041.00	0.00	120,692.00	33,349.00	21.6%
9) TOTAL, EXPENDITURES			2,528,291.00	2,528,291.00	1,166,285.00	3,610,697.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,226,927.00)	(1,226,927.00)	393,462.84	(901,622.00)		
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	877,838.00	877,838.00	49,505.59	731,795.00	(146,043.00)	-16.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			877,838.00	877,838.00	49,505.59	731,795.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(349,089.00)	(349,089.00)	442,968.43	(169,827.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	349,088.00	349,088.00		1,174,521.00	825,433.00	236.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			349,088.00	349,088.00		1,174,521.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			349,088.00	349,088.00		1,174,521.00		
2) Ending Balance, June 30 (E + F1e)			(1.00)	(1.00)		1,004,694.00		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		1,004,694.00		
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	(1.00)	(1.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	111,831.00	111,831.00	(27,163.00)	114,314.00	2,483.00	2.2%
Special Education Discretionary Grants		8182	3,425.00	3,425.00	(1.00)	26,577.00	23,152.00	676.0%
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	(102,512.79)	87,288.00	87,288.00	New
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	286,984.00	286,984.00	185,830.48	261,456.00	(25,528.00)	-8.9%
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	26,312.00	26,312.00	7,886.00	30,162.00	3,850.00	14.6%
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	23,333.00	23,333.00	34,851.34	54,166.00	30,833.00	132.1%
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	5,329.00	5,329.00	391,709.51	926,872.00	921,543.00	17,293.0%
TOTAL, FEDERAL REVENUE			457,214.00	457,214.00	490,600.54	1,500,835.00	1,043,621.00	228.3%
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	266,048.00	266,048.00	(4,981.48)	241,749.00	(24,299.00)	-9.1%
Prior Years	6500	8319	0.00	0.00	25,717.00	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	34,804.00	34,804.00	3,955.19	31,469.00	(3,335.00)	-9.6%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	355,277.00	355,277.00	929,463.59	722,767.00	367,490.00	103.4%
TOTAL, OTHER STATE REVENUE			656,129.00	656,129.00	954,154.30	995,985.00	339,856.00	51.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	0.00	0.00	10,026.00	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	188,021.00	188,021.00	104,967.00	212,255.00	24,234.00	12.9%
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			188,021.00	188,021.00	114,993.00	212,255.00	24,234.00	12.9%
TOTAL, REVENUES			1,301,364.00	1,301,364.00	1,559,747.84	2,709,075.00	1,407,711.00	108.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	443,135.00	443,135.00	348,396.71	616,963.00	(173,828.00)	-39.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	31,994.88	73,657.00	(73,657.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	23,242.00	23,242.00	18,736.69	30,742.00	(7,500.00)	-32.3%
Other Certificated Salaries		1900	80,987.00	80,987.00	44,174.76	60,987.00	20,000.00	24.7%
TOTAL, CERTIFICATED SALARIES			547,364.00	547,364.00	443,303.04	782,349.00	(234,985.00)	-42.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	253,706.00	253,706.00	129,578.87	241,615.00	12,091.00	4.8%
Classified Support Salaries		2200	0.00	0.00	7,065.00	10,000.00	(10,000.00)	New
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	1,403.11	2,000.00	(2,000.00)	New
Other Classified Salaries		2900	0.00	0.00	12,673.51	15,000.00	(15,000.00)	New
TOTAL, CLASSIFIED SALARIES			253,706.00	253,706.00	150,720.49	268,615.00	(14,909.00)	-5.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	430,617.00	430,617.00	75,810.89	468,640.00	(38,023.00)	-8.8%
PERS		3201-3202	99,627.00	99,627.00	45,737.23	88,270.00	11,357.00	11.4%
OASDI/Medicare/Alternative		3301-3302	34,746.00	34,746.00	19,625.39	34,756.00	(10.00)	0.0%
Health and Welfare Benefits		3401-3402	73,033.00	73,033.00	65,694.45	105,304.00	(32,271.00)	-44.2%
Unemployment Insurance		3501-3502	3,816.00	3,816.00	2,778.12	4,800.00	(984.00)	-25.8%
Workers' Compensation		3601-3602	22,695.00	22,695.00	13,376.44	22,925.00	(230.00)	-1.0%
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	158.00	158.00	92.70	159.00	(1.00)	-0.6%
TOTAL, EMPLOYEE BENEFITS			664,692.00	664,692.00	223,115.22	724,854.00	(60,162.00)	-9.1%
BOOKS AND SUPPLIES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	43,261.18	138,525.00	(138,525.00)	New
Books and Other Reference Materials		4200	124,752.00	124,752.00	4,022.00	4,022.00	120,730.00	96.8%
Materials and Supplies		4300	106,056.00	106,056.00	137,642.73	249,696.00	(143,640.00)	-135.4%
Noncapitalized Equipment		4400	0.00	0.00	16,380.97	16,381.00	(16,381.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			230,808.00	230,808.00	201,306.88	408,624.00	(177,816.00)	-77.0%
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	45,073.00	45,073.00	7,221.63	35,949.00	9,124.00	20.2%
Dues and Memberships		5300	500.00	500.00	280.00	280.00	220.00	44.0%
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	2,911.11	3,500.00	(3,500.00)	New
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	61,462.00	61,462.00	67,860.87	181,864.00	(120,402.00)	-195.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			107,035.00	107,035.00	78,273.61	221,593.00	(114,558.00)	-107.0%
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	32,146.00	182,146.00	(182,146.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	75,572.96	231,164.00	(231,164.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	107,718.96	413,310.00	(413,310.00)	New
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	27,422.00	27,422.00	(63,329.20)	37,879.00	(10,457.00)	-38.1%
Payments to County Offices		7142	543,223.00	543,223.00	25,176.00	632,781.00	(89,558.00)	-16.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			570,645.00	570,645.00	(38,153.20)	670,660.00	(100,015.00)	-17.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	154,041.00	154,041.00	0.00	120,692.00	33,349.00	21.6%
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			154,041.00	154,041.00	0.00	120,692.00	33,349.00	21.6%
TOTAL, EXPENDITURES			2,528,291.00	2,528,291.00	1,166,285.00	3,610,697.00	(1,082,406.00)	-42.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	877,838.00	877,838.00	49,505.59	731,795.00	(146,043.00)	-16.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			877,838.00	877,838.00	49,505.59	731,795.00	(146,043.00)	-16.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			877,838.00	877,838.00	49,505.59	731,795.00	146,043.00	16.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,568,864.00	6,568,864.00	4,298,558.99	7,190,582.00	621,718.00	9.5%
2) Federal Revenue		8100-8299	457,214.00	457,214.00	490,600.54	1,500,835.00	1,043,621.00	228.3%
3) Other State Revenue		8300-8599	805,664.00	805,664.00	1,057,786.42	1,098,888.00	293,224.00	36.4%
4) Other Local Revenue		8600-8799	355,021.00	355,021.00	234,936.22	379,255.00	24,234.00	6.8%
5) TOTAL, REVENUES			8,186,763.00	8,186,763.00	6,081,882.17	10,169,560.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,038,544.00	3,038,544.00	1,766,904.25	3,147,172.00	(108,628.00)	-3.6%
2) Classified Salaries		2000-2999	1,296,629.00	1,296,629.00	745,079.37	1,256,240.00	40,389.00	3.1%
3) Employee Benefits		3000-3999	2,137,265.00	2,137,265.00	944,560.33	2,138,031.00	(766.00)	0.0%
4) Books and Supplies		4000-4999	530,808.00	530,808.00	304,767.52	697,624.00	(166,816.00)	-31.4%
5) Services and Other Operating Expenditures		5000-5999	1,059,819.00	1,059,819.00	561,975.69	1,093,141.00	(33,322.00)	-3.1%
6) Capital Outlay		6000-6999	0.00	0.00	107,718.96	413,310.00	(413,310.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	686,645.00	686,645.00	19,491.17	786,160.00	(99,515.00)	-14.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,749,710.00	8,749,710.00	4,450,497.29	9,531,678.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(562,947.00)	(562,947.00)	1,631,384.88	637,882.00		
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	142,511.00	142,511.00	0.00	106,863.00	35,648.00	25.0%
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	49,505.59	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(142,511.00)	(142,511.00)	49,505.59	(106,863.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(705,458.00)	(705,458.00)	1,680,890.47	531,019.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,968,311.00	2,968,311.00		3,851,550.00	883,239.00	29.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,968,311.00	2,968,311.00		3,851,550.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,968,311.00	2,968,311.00		3,851,550.00		
2) Ending Balance, June 30 (E + F1e)			2,262,853.00	2,262,853.00		4,382,569.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		1,004,694.00		
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		250,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	699,976.00	699,976.00		771,083.00		
Unassigned/Unappropriated Amount		9790	1,560,877.00	1,560,877.00		2,354,792.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,157,685.00	3,157,685.00	1,743,820.00	2,756,934.00	(400,751.00)	-12.7%
Education Protection Account State Aid - Current Year		8012	727,723.00	727,723.00	858,444.00	1,448,727.00	721,004.00	99.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	33,719.00	33,719.00	4,690.93	31,854.00	(1,865.00)	-5.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,319.00	2,319.00	0.00	2,334.00	15.00	0.6%
County & District Taxes								
Secured Roll Taxes		8041	3,169,654.00	3,169,654.00	1,968,090.98	3,394,873.00	225,219.00	7.1%
Unsecured Roll Taxes		8042	218,475.00	218,475.00	2,865.18	247,431.00	28,956.00	13.3%
Prior Years' Taxes		8043	4,510.00	4,510.00	777.73	4,965.00	455.00	10.1%
Supplemental Taxes		8044	40,990.00	40,990.00	9,005.62	48,012.00	7,022.00	17.1%
Education Revenue Augmentation Fund (ERAF)		8045	(786,211.00)	(786,211.00)	(282,223.45)	(735,955.00)	50,256.00	-6.4%
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			6,568,864.00	6,568,864.00	4,305,470.99	7,199,175.00	630,311.00	9.6%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(6,912.00)	(8,593.00)	(8,593.00)	New
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			6,568,864.00	6,568,864.00	4,298,558.99	7,190,582.00	621,718.00	9.5%
FEDERAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	111,831.00	111,831.00	(27,163.00)	114,314.00	2,483.00	2.2%
Special Education Discretionary Grants		8182	3,425.00	3,425.00	(1.00)	26,577.00	23,152.00	676.0%
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	(102,512.79)	87,288.00	87,288.00	New
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	286,984.00	286,984.00	185,830.48	261,456.00	(25,528.00)	-8.9%
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	26,312.00	26,312.00	7,886.00	30,162.00	3,850.00	14.6%
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	23,333.00	23,333.00	34,851.34	54,166.00	30,833.00	132.1%
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	5,329.00	5,329.00	391,709.51	926,872.00	921,543.00	17,293.0%
TOTAL, FEDERAL REVENUE			457,214.00	457,214.00	490,600.54	1,500,835.00	1,043,621.00	228.3%
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	266,048.00	266,048.00	(4,981.48)	241,749.00	(24,299.00)	-9.1%
Prior Years	6500	8319	0.00	0.00	25,717.00	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	65,971.00	65,971.00	22,356.00	22,356.00	(43,615.00)	-66.1%
Lottery - Unrestricted and Instructional Materials		8560	118,368.00	118,368.00	84,530.61	111,315.00	(7,053.00)	-6.0%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	355,277.00	355,277.00	930,164.29	723,468.00	368,191.00	103.6%
TOTAL, OTHER STATE REVENUE			805,664.00	805,664.00	1,057,786.42	1,098,888.00	293,224.00	36.4%
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	26,000.00	26,000.00	12,600.00	26,000.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	18,672.45	21,000.00	(4,000.00)	-16.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	116,000.00	116,000.00	98,696.77	120,000.00	4,000.00	3.4%
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	188,021.00	188,021.00	104,967.00	212,255.00	24,234.00	12.9%
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			355,021.00	355,021.00	234,936.22	379,255.00	24,234.00	6.8%
TOTAL, REVENUES			8,186,763.00	8,186,763.00	6,081,882.17	10,169,560.00	1,982,797.00	24.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,457,538.00	2,457,538.00	1,463,775.22	2,613,420.00	(155,882.00)	-6.3%
Certificated Pupil Support Salaries		1200	80,862.00	80,862.00	76,101.24	139,519.00	(58,657.00)	-72.5%
Certificated Supervisors' and Administrators' Salaries		1300	419,157.00	419,157.00	172,101.53	333,246.00	85,911.00	20.5%
Other Certificated Salaries		1900	80,987.00	80,987.00	54,926.26	60,987.00	20,000.00	24.7%
TOTAL, CERTIFICATED SALARIES			3,038,544.00	3,038,544.00	1,766,904.25	3,147,172.00	(108,628.00)	-3.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	322,297.00	322,297.00	167,798.94	313,278.00	9,019.00	2.8%
Classified Support Salaries		2200	493,234.00	493,234.00	267,091.63	421,340.00	71,894.00	14.6%
Classified Supervisors' and Administrators' Salaries		2300	44,756.00	44,756.00	26,107.83	44,756.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	396,833.00	396,833.00	245,929.48	420,387.00	(23,554.00)	-5.9%
Other Classified Salaries		2900	39,509.00	39,509.00	38,151.49	56,479.00	(16,970.00)	-43.0%
TOTAL, CLASSIFIED SALARIES			1,296,629.00	1,296,629.00	745,079.37	1,256,240.00	40,389.00	3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	917,620.00	917,620.00	323,506.45	939,016.00	(21,396.00)	-2.3%
PERS		3201-3202	392,682.00	392,682.00	158,026.38	335,224.00	57,458.00	14.6%
OASDI/Medicare/Alternative		3301-3302	154,479.00	154,479.00	78,495.48	143,950.00	10,529.00	6.8%
Health and Welfare Benefits		3401-3402	486,006.00	486,006.00	290,127.21	544,281.00	(58,275.00)	-12.0%
Unemployment Insurance		3501-3502	20,626.00	20,626.00	11,744.77	21,109.00	(483.00)	-2.3%
Workers' Compensation		3601-3602	122,821.00	122,821.00	56,211.52	101,241.00	21,580.00	17.6%
OPEB, Allocated		3701-3702	40,123.00	40,123.00	23,696.87	50,200.00	(10,077.00)	-25.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,908.00	2,908.00	2,751.65	3,010.00	(102.00)	-3.5%
TOTAL, EMPLOYEE BENEFITS			2,137,265.00	2,137,265.00	944,560.33	2,138,031.00	(766.00)	0.0%
BOOKS AND SUPPLIES								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	21,000.00	21,000.00	43,261.18	142,025.00	(121,025.00)	-576.3%
Books and Other Reference Materials		4200	124,752.00	124,752.00	4,022.00	4,022.00	120,730.00	96.8%
Materials and Supplies		4300	385,056.00	385,056.00	239,989.34	533,996.00	(148,940.00)	-38.7%
Noncapitalized Equipment		4400	0.00	0.00	17,495.00	17,581.00	(17,581.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			530,808.00	530,808.00	304,767.52	697,624.00	(166,816.00)	-31.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	78,223.00	78,223.00	9,802.16	48,599.00	29,624.00	37.9%
Dues and Memberships		5300	13,200.00	13,200.00	14,387.02	16,280.00	(3,080.00)	-23.3%
Insurance		5400-5450	167,530.00	167,530.00	165,830.00	174,868.00	(7,338.00)	-4.4%
Operations and Housekeeping Services		5500	177,000.00	177,000.00	104,024.79	210,000.00	(33,000.00)	-18.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,350.00	26,350.00	20,520.32	58,350.00	(32,000.00)	-121.4%
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	557,016.00	557,016.00	237,704.08	541,544.00	15,472.00	2.8%
Communications		5900	40,500.00	40,500.00	9,707.32	43,500.00	(3,000.00)	-7.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,059,819.00	1,059,819.00	561,975.69	1,093,141.00	(33,322.00)	-3.1%
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	32,146.00	182,146.00	(182,146.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	75,572.96	231,164.00	(231,164.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	107,718.96	413,310.00	(413,310.00)	New
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	27,422.00	27,422.00	(63,329.20)	37,879.00	(10,457.00)	-38.1%
Payments to County Offices		7142	543,223.00	543,223.00	25,176.00	632,781.00	(89,558.00)	-16.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	15,000.00	15,000.00	0.00	8,500.00	6,500.00	43.3%
Other Debt Service - Principal		7439	101,000.00	101,000.00	57,644.37	107,000.00	(6,000.00)	-5.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			686,645.00	686,645.00	19,491.17	786,160.00	(99,515.00)	-14.5%
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			8,749,710.00	8,749,710.00	4,450,497.29	9,531,678.00	(781,968.00)	-8.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	142,511.00	142,511.00	0.00	106,863.00	35,648.00	25.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			142,511.00	142,511.00	0.00	106,863.00	35,648.00	25.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
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	49,505.59	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	49,505.59	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(142,511.00)	(142,511.00)	49,505.59	(106,863.00)	(35,648.00)	25.0%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	170,354.00
6266	Educator Effectiveness, FY 2021-22	135,820.00
6300	Lottery: Instructional Materials	84,412.00
6547	Special Education Early Intervention Preschool Grant	6,871.00
7029	Child Nutrition: Food Service Staff Training Funds	2,000.00
7311	Classified School Employee Professional Development Block Grant	2,473.00
7413	A-G Learning Loss Mitigation Grant	150,000.00
7425	Expanded Learning Opportunities (ELO) Grant	230,732.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	15,156.00
9010	Other Restricted Local	206,876.00
Total, Restricted Balance		1,004,694.00

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)	539.93	539.93	469.68	559.03	19.10	4.0%
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)	539.93	539.93	469.68	559.03	19.10	4.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	539.93	539.93	469.68	559.03	19.10	4.0%
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 (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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%

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) 408,135.00
- 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) 6,083,108.00

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) 6.71%

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) 694,903.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 80,000.00

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)	61,410.26
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)	836,313.26
9. Carry-Forward Adjustment (Part IV, Line F)	69,505.71
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	905,818.97
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,858,981.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	450,382.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	832,680.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	65,177.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	45,183.00
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)	285,183.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	40,000.00
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)	64,514.00
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)	853,794.74
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	241,684.00
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)	7,737,578.74
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)	10.81%
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)	11.71%
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)	836,313.26
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	39,448.16
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.42%) times Part III, Line B19); zero if negative	69,505.71
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.42%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.42%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	69,505.71
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	69,505.71

Second Interim
2022-23 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

Approved indirect cost rate: 10.42%
Highest rate used in any program: 10.42%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	135,833.00	14,154.00	10.42%
01	3212	230,040.00	23,970.00	10.42%
01	3213	30,663.00	3,195.00	10.42%
01	3214	102,388.00	10,669.00	10.42%
01	3310	111,933.00	2,381.00	2.13%
01	4035	27,900.00	2,262.00	8.11%
01	4126	29,302.00	3,037.00	10.36%
01	4127	20,100.00	1,727.00	8.59%
01	5634	2,548.00	265.00	10.40%
01	6053	54,768.00	4,371.00	7.98%
01	6266	23,078.00	2,405.00	10.42%
01	6500	443,501.00	46,212.00	10.42%
01	7422	112,004.00	6,044.00	5.40%

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	7,190,582.00	(4.05%)	6,899,117.00	2.25%	7,054,047.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	102,903.00	(13.52%)	88,990.00	(.73%)	88,344.00
4. Other Local Revenues	8600-8799	167,000.00	0.00%	167,000.00	0.00%	167,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(731,795.00)	(67.34%)	(238,987.00)	205.95%	(731,190.00)
6. Total (Sum lines A1 thru A5c)		6,728,690.00	2.79%	6,916,120.00	(4.89%)	6,578,201.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,364,823.00		2,732,061.00
b. Step & Column Adjustment				47,296.00		54,641.00
c. Cost-of-Living Adjustment				141,889.00		99,016.00
d. Other Adjustments				178,053.00		10,371.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,364,823.00	15.53%	2,732,061.00	6.00%	2,896,089.00
2. Classified Salaries						
a. Base Salaries				987,625.00		1,234,208.00
b. Step & Column Adjustment				29,629.00		37,026.00
c. Cost-of-Living Adjustment				69,861.00		45,575.00
d. Other Adjustments				147,093.00		16,183.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	987,625.00	24.97%	1,234,208.00	8.00%	1,332,992.00
3. Employee Benefits	3000-3999	1,413,177.00	5.94%	1,497,177.00	1.10%	1,513,646.00
4. Books and Supplies	4000-4999	289,000.00	5.00%	303,450.00	5.00%	318,623.00
5. Services and Other Operating Expenditures	5000-5999	871,548.00	1.80%	887,272.00	5.00%	931,635.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	115,500.00	0.00%	115,500.00	(81.82%)	21,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(120,692.00)	.61%	(121,424.00)	(15.11%)	(103,073.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	106,863.00	55.93%	166,636.00	14.01%	189,990.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,027,844.00	13.06%	6,814,880.00	4.20%	7,100,902.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		700,846.00		101,240.00		(522,701.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,677,029.00		3,377,875.00		3,479,115.00
2. Ending Fund Balance (Sum lines C and D1)		3,377,875.00		3,479,115.00		2,956,414.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	250,000.00				
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	771,083.00		822,596.00		854,948.00
2. Unassigned/Unappropriated	9790	2,354,792.00		2,654,519.00		2,099,466.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,377,875.00		3,479,115.00		2,956,414.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	771,083.00		822,596.00		854,948.00
c. Unassigned/Unappropriated	9790	2,354,792.00		2,654,519.00		2,099,466.00
(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)		3,125,875.00		3,477,115.00		2,954,414.00
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.						
Certificate and Classified Late Hired 22/23						

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%	
2. Federal Revenues	8100-8299	1,500,835.00	14.15%	1,713,207.00	(11.13%)	1,522,591.00
3. Other State Revenues	8300-8599	995,985.00	30.84%	1,303,116.00	(14.06%)	1,119,915.00
4. Other Local Revenues	8600-8799	212,255.00	0.00%	212,255.00	0.00%	212,255.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	731,795.00	(67.34%)	238,987.00	205.95%	731,190.00
6. Total (Sum lines A1 thru A5c)		3,440,870.00	.78%	3,467,565.00	3.41%	3,585,951.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				782,349.00		669,943.00
b. Step & Column Adjustment				15,647.00		13,399.00
c. Cost-of-Living Adjustment						23,823.00
d. Other Adjustments				(128,053.00)		(10,371.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	782,349.00	(14.37%)	669,943.00	4.01%	696,794.00
2. Classified Salaries						
a. Base Salaries				268,615.00		214,735.00
b. Step & Column Adjustment				8,058.00		6,442.00
c. Cost-of-Living Adjustment				12,155.00		7,257.00
d. Other Adjustments				(74,093.00)		(16,183.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	268,615.00	(20.06%)	214,735.00	(1.16%)	212,251.00
3. Employee Benefits	3000-3999	724,854.00	(.46%)	721,525.00	1.10%	729,462.00
4. Books and Supplies	4000-4999	408,624.00	(49.03%)	208,295.00	(33.88%)	137,726.00
5. Services and Other Operating Expenditures	5000-5999	221,593.00	62.90%	360,983.00	(20.91%)	285,485.00
6. Capital Outlay	6000-6999	413,310.00	20.97%	500,000.00	50.10%	750,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	670,660.00	0.00%	670,660.00	0.00%	670,660.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	120,692.00	.61%	121,424.00	(15.11%)	103,073.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,610,697.00	(3.96%)	3,467,565.00	3.41%	3,585,951.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(169,827.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,174,521.00		1,004,694.00		1,004,694.00
2. Ending Fund Balance (Sum lines C and D1)		1,004,694.00		1,004,694.00		1,004,694.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,004,694.00		1,004,694.00		1,004,694.00
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)		1,004,694.00		1,004,694.00		1,004,694.00
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.						
Eliminate Salaries under Restricted Funds						

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. LCOFF/Revenue Limit Sources	8010-8099	7,190,582.00	(4.05%)	6,899,117.00	2.25%	7,054,047.00
2. Federal Revenues	8100-8299	1,500,835.00	14.15%	1,713,207.00	(11.13%)	1,522,591.00
3. Other State Revenues	8300-8599	1,098,888.00	26.68%	1,392,106.00	(13.21%)	1,208,259.00
4. Other Local Revenues	8600-8799	379,255.00	0.00%	379,255.00	0.00%	379,255.00
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)		10,169,560.00	2.11%	10,383,685.00	(2.11%)	10,164,152.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,147,172.00		3,402,004.00
b. Step & Column Adjustment				62,943.00		68,040.00
c. Cost-of-Living Adjustment				141,889.00		122,839.00
d. Other Adjustments				50,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,147,172.00	8.10%	3,402,004.00	5.61%	3,592,883.00
2. Classified Salaries						
a. Base Salaries				1,256,240.00		1,448,943.00
b. Step & Column Adjustment				37,687.00		43,468.00
c. Cost-of-Living Adjustment				82,016.00		52,832.00
d. Other Adjustments				73,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,256,240.00	15.34%	1,448,943.00	6.65%	1,545,243.00
3. Employee Benefits	3000-3999	2,138,031.00	3.77%	2,218,702.00	1.10%	2,243,108.00
4. Books and Supplies	4000-4999	697,624.00	(26.64%)	511,745.00	(10.82%)	456,349.00
5. Services and Other Operating Expenditures	5000-5999	1,093,141.00	14.19%	1,248,255.00	(2.49%)	1,217,120.00
6. Capital Outlay	6000-6999	413,310.00	20.97%	500,000.00	50.10%	750,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	786,160.00	0.00%	786,160.00	(12.02%)	691,660.00
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	106,863.00	55.93%	166,636.00	14.01%	189,990.00
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)		9,638,541.00	6.68%	10,282,445.00	3.93%	10,686,853.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		531,019.00		101,240.00		(522,701.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,851,550.00		4,382,569.00		4,483,809.00
2. Ending Fund Balance (Sum lines C and D1)		4,382,569.00		4,483,809.00		3,961,108.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	1,004,694.00		1,004,694.00		1,004,694.00
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	250,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	771,083.00		822,596.00		854,948.00

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	2,354,792.00		2,654,519.00		2,099,466.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,382,569.00		4,483,809.00		3,961,108.00
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	771,083.00		822,596.00		854,948.00
c. Unassigned/Unappropriated	9790	2,354,792.00		2,654,519.00		2,099,466.00
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)		3,125,875.00		3,477,115.00		2,954,414.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		32.43%		33.82%		27.65%
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):						
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)						
		469.68		523.47		519.67
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		9,638,541.00		10,282,445.00		10,686,853.00
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)		9,638,541.00		10,282,445.00		10,686,853.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		385,541.64		411,297.80		427,474.12
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)		385,541.64		411,297.80		427,474.12
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (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%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	0.00	0.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		0.00	0.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	102,242.00		102,242.00		102,242.00
2. Ending Fund Balance (Sum lines C and D1)		102,242.00		102,242.00		102,242.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	102,242.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		102,242.00		102,242.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		102,242.00		102,242.00		102,242.00
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
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	118,882.00	118,882.00		102,242.00	(16,640.00)	-14.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			118,882.00	118,882.00		102,242.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			118,882.00	118,882.00		102,242.00		
2) Ending Balance, June 30 (E + F1e)			118,882.00	118,882.00		102,242.00		
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	118,882.00	118,882.00		102,242.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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	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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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								
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	102,242.00
Total, Restricted Balance		102,242.00

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	225,000.00	225,000.00	270,111.60	322,155.00	97,155.00	43.2%
3) Other State Revenue		8300-8599	75,000.00	75,000.00	73,984.77	75,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(39,130.63)	739.00	739.00	New
5) TOTAL, REVENUES			300,000.00	300,000.00	304,965.74	397,894.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	154,237.00	154,237.00	83,542.91	153,267.00	970.00	0.6%
3) Employee Benefits		3000-3999	72,474.00	72,474.00	39,687.15	70,060.00	2,414.00	3.3%
4) Books and Supplies		4000-4999	199,500.00	199,500.00	105,659.73	199,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,300.00	16,300.00	2,057.00	3,357.00	12,943.00	79.4%
6) Capital Outlay		6000-6999	0.00	0.00	38,370.24	97,155.00	(97,155.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			442,511.00	442,511.00	269,317.03	523,339.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(142,511.00)	(142,511.00)	35,648.71	(125,445.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	142,511.00	142,511.00	0.00	106,863.00	(35,648.00)	-25.0%
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			142,511.00	142,511.00	0.00	106,863.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	35,648.71	(18,582.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,111.00	7,111.00		18,582.00	11,471.00	161.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,111.00	7,111.00		18,582.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,111.00	7,111.00		18,582.00		
2) Ending Balance, June 30 (E + F1e)			7,111.00	7,111.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	7,111.00	7,111.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	225,000.00	225,000.00	182,672.10	225,000.00	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	87,439.50	97,155.00	97,155.00	New
TOTAL, FEDERAL REVENUE			225,000.00	225,000.00	270,111.60	322,155.00	97,155.00	43.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	75,000.00	75,000.00	73,984.77	75,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			75,000.00	75,000.00	73,984.77	75,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	(39,869.61)	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	738.98	739.00	739.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(39,130.63)	739.00	739.00	New
TOTAL, REVENUES			300,000.00	300,000.00	304,965.74	397,894.00		
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	109,331.00	109,331.00	57,435.08	108,511.00	820.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	44,756.00	44,756.00	26,107.83	44,756.00	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	150.00	150.00	0.00	0.00	150.00	100.0%
TOTAL, CLASSIFIED SALARIES			154,237.00	154,237.00	83,542.91	153,267.00	970.00	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,182.00	1,182.00	0.00	0.00	1,182.00	100.0%
PERS		3201-3202	39,130.00	39,130.00	21,792.67	38,759.00	371.00	0.9%
OASDI/Medicare/Alternative		3301-3302	10,618.00	10,618.00	5,770.03	10,443.00	175.00	1.6%
Health and Welfare Benefits		3401-3402	16,476.00	16,476.00	9,834.99	16,734.00	(258.00)	-1.6%
Unemployment Insurance		3501-3502	698.00	698.00	378.15	684.00	14.00	2.0%

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)
Workers' Compensation		3601-3602	4,370.00	4,370.00	1,911.31	3,440.00	930.00	21.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			72,474.00	72,474.00	39,687.15	70,060.00	2,414.00	3.3%
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	15,000.00	15,000.00	6,684.93	15,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	184,500.00	184,500.00	98,974.80	184,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			199,500.00	199,500.00	105,659.73	199,500.00	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	1,300.00	1,300.00	0.00	1,300.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	15,000.00	2,057.00	2,057.00	12,943.00	86.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,300.00	16,300.00	2,057.00	3,357.00	12,943.00	79.4%
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	38,370.24	97,155.00	(97,155.00)	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			0.00	0.00	38,370.24	97,155.00	(97,155.00)	New
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			442,511.00	442,511.00	269,317.03	523,339.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	142,511.00	142,511.00	0.00	106,863.00	(35,648.00)	-25.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			142,511.00	142,511.00	0.00	106,863.00	(35,648.00)	-25.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			142,511.00	142,511.00	0.00	106,863.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,908.35	2,908.00	2,908.00	New
5) TOTAL, REVENUES			0.00	0.00	2,908.35	2,908.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2,908.35	2,908.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,908.35	2,908.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	635,310.00	635,310.00		633,852.00	(1,458.00)	-0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			635,310.00	635,310.00		633,852.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			635,310.00	635,310.00		633,852.00		
2) Ending Balance, June 30 (E + F1e)			635,310.00	635,310.00		636,760.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	635,310.00	635,310.00		636,760.00		
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 LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,908.35	2,908.00	2,908.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,908.35	2,908.00	2,908.00	New
TOTAL, REVENUES			0.00	0.00	2,908.35	2,908.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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: General Fund/CSSF		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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,366.98	2,367.00	2,367.00	New
5) TOTAL, REVENUES			0.00	0.00	2,366.98	2,367.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2,366.98	2,367.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,366.98	2,367.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	528,996.00	528,996.00		527,757.00	(1,239.00)	-0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			528,996.00	528,996.00		527,757.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			528,996.00	528,996.00		527,757.00		
2) Ending Balance, June 30 (E + F1e)			528,996.00	528,996.00		530,124.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	528,996.00	528,996.00		530,124.00		
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 LOCAL REVENUE								
Interest		8660	0.00	0.00	2,366.98	2,367.00	2,367.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,366.98	2,367.00	2,367.00	New
TOTAL, REVENUES			0.00	0.00	2,366.98	2,367.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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: General Fund/CSSF		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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	7,787.96	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	7,787.96	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	11,500.00	11,500.00	(11,500.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	740.00	740.00	(740.00)	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			0.00	0.00	12,240.00	12,240.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(4,452.04)	(12,240.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	(4,452.04)	(12,240.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,364.00	9,364.00		112,244.00	102,880.00	1,098.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,364.00	9,364.00		112,244.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,364.00	9,364.00		112,244.00		
2) Ending Balance, June 30 (E + F1e)			9,364.00	9,364.00		100,004.00		
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	9,364.00	9,364.00		100,004.00		
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	0.00	0.00	545.48	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								
Mitigation/Developer Fees		8681	0.00	0.00	7,242.48	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	7,787.96	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	7,787.96	0.00		
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	11,500.00	11,500.00	(11,500.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	11,500.00	11,500.00	(11,500.00)	New
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	740.00	740.00	(740.00)	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	740.00	740.00	(740.00)	New
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	12,240.00	12,240.00		
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			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	100,004.00
Total, Restricted Balance		100,004.00

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	0.00	0.00	692.73	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	692.73	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	692.73	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	692.73	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		110,536.00	110,536.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		110,536.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		110,536.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		110,536.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		110,536.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	692.73	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	692.73	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	692.73	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
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								

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								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	110,536.00
Total, Restricted Balance		110,536.00

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	0.00	0.00	.43	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	.43	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	.43	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	.43	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	100.00	100.00		96.00	(4.00)	-4.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100.00	100.00		96.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100.00	100.00		96.00		
2) Ending Balance, June 30 (E + F1e)			100.00	100.00		96.00		
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								
c) Committed		9740	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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	100.00	100.00		96.00		
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								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	.43	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	.43	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	.43	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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: General Fund/CSSF		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%

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								
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
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	.66	1.00	1.00	New
5) TOTAL, REVENUES			0.00	0.00	.66	1.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	.66	1.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	.66	1.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	151.00	151.00		147.00	(4.00)	-2.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151.00	151.00		147.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151.00	151.00		147.00		
2) Ending Balance, June 30 (E + F1e)			151.00	151.00		148.00		
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								
c) Committed		9740	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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	151.00	151.00		148.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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								
Interest		8660	0.00	0.00	.66	1.00	1.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	.66	1.00	1.00	New
TOTAL, REVENUES			0.00	0.00	.66	1.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			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								
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%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	985.59	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	985.59	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	4,115.06	4,115.00	(4,115.00)	New
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	4,115.06	4,115.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	(3,129.47)	(4,115.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(3,129.47)	(4,115.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	664,878.00	664,878.00		762,480.00	97,602.00	14.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			664,878.00	664,878.00		762,480.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			664,878.00	664,878.00		762,480.00		
2) Ending Net Position, June 30 (E + F1e)			664,878.00	664,878.00		758,365.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	664,878.00	664,878.00		758,365.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	985.59	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	985.59	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	985.59	0.00		
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%
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%

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	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%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	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	4,115.06	4,115.00	(4,115.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	4,115.06	4,115.00	(4,115.00)	New
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	4,115.06	4,115.00		
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
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 + c - d + e)			0.00	0.00	0.00	0.00		

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

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

Butte 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)

WWC - 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.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>

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**

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

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

INTRAFD-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

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.)	<u>Exception</u>
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.)	<u>Passed</u>
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.)	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Biggs Elementary Sports

Volleyball Girls	8 th	600
	7 th	600
	6 th	600
Flag Football	7/8	600
	5/6	600
Basketball Boys	8 th	600
	7 th	600
	6 th	600
Basketball Girls	8 th	600
	7 th	600
	5 th	600
Soccer	7/8	600
Wrestling		600

If a team is combo grade team example 7/8 grade, it is paid \$600

Biggs Unified School District Field Trip Request Approval Form

Proposed Activity: STATE F.W.A.L

Date of Request: 2-1-23 School: BAS

Name of Staff Member/Position Making the Request: STEVE BOYES

Class, Grade or Organization Making the Request: FFFA

Destination: SAN LUIS OBISPO

Number of Students Involved in this Activity: 4 Cost Per Student: 0

Funding Source: FFFA Cost to District: TRANSPORATION

Was Trip Budgeted: yes no

Adult Chaperones (including teachers): STEVE BOYES

*Attach a list of all Adult Chaperones: Include name and cell telephone number
(Reminder: All chaperones need fingerprint clearance before chaperoning a trip.)*

Purpose and relationship of trip to class activities: DISCOVERY & LEADERSHIP

FFFA CONTEST

Educational Standard(s) to be realized through trip: _____

LEADERSHIP

Signature of Staff Member Making the Request:

x 

Date(s) of the Field Trip:

A complete itinerary of the trip including a breakdown of activities by hours, housing arrangements(s) including phone number(s) and address(es), and an explanation of the educational purpose(s) of this trip must be included with this request. The Field trip request form must be received by the principal 30 days prior to the trip. All out-of-state and overnight trips need Biggs Unified Board of Trustees approval. Out-of-state and overnight trips must be submitted one week prior to a regular Board meeting.

Travel Information

All Means of Transportation (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Personal Car(s) | <input type="checkbox"/> Air |
| <input type="checkbox"/> Rental Vehicle(s) | <input type="checkbox"/> Bus(es) * Number <u>CARS</u> |
| <input type="checkbox"/> Charter Bus | |

(School approval of this form signifies that proper car insurance documents are on file with the school.)

*If trip is approved you will need to schedule a bus.

Itinerary

Departure: Biggs Return: Biggs

Date: 5-5-23 Time: 10 AM Date: 5-6-23 Time: LATE

Departure Location: SAN LUIS Return Location: Biggs

A current roster of students must be submitted to the site office on the day of the trip prior to leaving the school.

Approved Denied

Approved Denied

Principal's Signature

Superintendent or Designee Signature

Board Approval Date:
(For overnight/Out-of-State)

Lodging Arrangements (required for all overnight trips)

Date(s): 5-5-23 to 5-6-23 City: SAN LUIS

Business name of Lodging: TBD

Street Address: _____

Phone Number: _____

TBD

Please attach an activity breakdown for each day listing meal times/locations, practice times/locations, transit time, organized group events, and wake-up and bed times.

Date: 5-5-23 - 5-6-23

Time:

Event:

Location:

LEAVE	Biggs	10 AM	} MAY 5
ARRIVE	SAN LUIS	5 PM	
CHECK IN	TO HOTEL		
CONTEST	STATE FINALS		} MAY 6
LEAVE	SAN LUIS TO Biggs		}
AFTER	CONTEST		
ARRIVE	IN Biggs	LATE	

BIGGS UNIFIED SCHOOL DISTRICT

February 22, 2023

Item Number: 13 E

Item Title: Request for New Auditing Firm Services -RT Dennis Accountancy

Presenter: Analyn Dyer-CBO

Attachments: Contract Services, Peer Review

Item Type: Consent Agenda Action Report Work Session Other

Background/Comments:

RT Dennis Accountancy will be the replacement for our current auditor Christie White. RT Dennis Accountancy is currently the City of Biggs Auditor, Yuba City Office of Education, Wheatland ESD, Nuestro ESD, and Plumas Lake ESD. RT Dennis is highly recommended and will take over the financial audit for School Year 2022/23 and possible up to 2024/25.

Fiscal Impact:

The District savings will be \$7,000 for SY 22/23 and \$6,600 for SY 23/24.

Recommendation:

The Administration recommends the board approve the new contract for RT Dennis Accountancy.

BIGGS UNIFIED SCHOOL DISTRICT AUDIT CONTRACT

This agreement, made and entered into this 17th day of February 2022 between the Governing Board of the Biggs Unified School District, of Butte County, State of California, hereafter referred to as "District" and RT Dennis Accountancy, hereafter referred to as "Auditor."

AUDIT SERVICES

We will audit the financial statements of the governmental activities, each major fund, the aggregate remaining fund information, and the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the year(s) ended June 30, 2023, optionally through 2025.

Accounting principles generally accepted in the United States of America ("U.S. GAAP") call for certain required supplementary information ("RSI") to accompany the basic financial statements. The Governmental Accounting Standards Board also considers this information a necessary part of financial reporting, as it provides perspective to the basic financial statements. Therefore, as part of this engagement, we will apply limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These limited procedures will primarily consist of inquiries of management regarding their methods of measurement and presentation. However, we will not express an opinion or provide any assurance on this RSI, as our limited procedures do not provide us with sufficient evidence to do so. Consequently, the financial statements we present to you will include the following required RSI that will not be audited and, as such, our report will disclaim an opinion on this RSI:

- Management's Discussion and Analysis
- Schedule of the District's Proportionate Share of the Net Pension Liability, if applicable.
- Schedule of the District Contributions, if applicable.
- Schedule of Other Postemployment Benefit ("OPEB") Funding Progress and Employer Contributions, if applicable

We also understand that supplementary information other than RSI will accompany the District's basic financial statements. In accordance with GAAS, we will apply auditing procedures and other additional procedures deemed necessary to the following supplementary information accompanying the basic financial statements in order to provide an opinion on this information in relation to the financial statements as a whole:

- LEA Organization Structure
- Schedule of ADA
- Schedule of Instructional Time
- Schedule of Financial Trends and Analysis
- Reconciliation of Annual Financial and Budget Report With Audited Financial Statements
- Notes to Supplementary Information

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. GAAP and to report on the fairness of the additional information referred to above when considered in relation to the financial statements taken as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with laws, regulations, and the provisions of awards, contracts or grants agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Compliance with the requirements as identified in the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* ("State Audit Guide"), prescribed in the *California Code of Regulations*, Title 5, §19810, et seq., applicable to the District.

BIGGS UNIFIED SCHOOL DISTRICT AUDIT CONTRACT

The reports on internal control and compliance are solely for information and use of management, governance, specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and will each include a paragraph that the purpose of the report is solely to describe the following: (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance; (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance; and (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance. The Uniform Guidance report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the Uniform Guidance requirements.

Our audit will be conducted in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and in accordance with *the Guide for Annual Audits Of K-12 Local Education Agencies and State Compliance Reporting* ("State Audit Guide"), as issued by the Education Audit Appeals Panel ("EMP").

Our professional standards as defined by GMS require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement and are fairly presented, in all material respects, in conformity with U.S. GMP. As such, our audit will involve performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and will include tests of the accounting records of the District, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express an opinion whether the financial statements prepared as part of this engagement are fairly presented, in all material respects, in conformity with U.S. GMP. The procedures we determine necessary will depend on our professional judgment as auditors and will be based, in part, on our assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. If we deem it appropriate, our procedures will also include tests of documentary evidence supporting the transactions recorded in the accounts, may include tests of the physical existence of inventories, and will include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters. These representations will include acknowledging our assistance with the preparation of your financial statements, the schedule of expenditures of federal awards, and notes accompanying these documents, and that you have reviewed and approved these documents, approved their release, and that you have accepted responsibility for them.

BIGGS UNIFIED SCHOOL DISTRICT AUDIT CONTRACT

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected by our firm, even though our audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Since we plan and perform our audit in accordance with GAAS to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriations of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity; and because the determination of abuse is so subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance regarding the detection of abuse. Our procedures will be less in scope than what would be required to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Accounting Standards. However, we will inform you of any material errors that come to our attention, and we will inform you or the appropriate level of management of any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

In making our risk assessments, we will consider internal controls relevant to the preparation and fair presentation of the District's financial statements in order to design audit procedures that are appropriate in the circumstances. However, our audit procedures are not designed for the purpose of expressing an opinion on the effectiveness of your internal control. As required by the Uniform Guidance, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that in our professional opinion are relevant to preventing or detecting material noncompliance with the requirements applicable to each major federal award program. Our tests, however, will be less in scope than what would be required to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance. We will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit as required by the American Institute of Certified Public Accountants, the *Government Auditing Standards*, and the Uniform Guidance.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of those procedures will not be to express an opinion in our report on compliance with these provisions pursuant to *Government Auditing Standards*.

As this engagement is not designed to be a fraud audit, management understands and accepts the inherent limitations of the audit services described in this agreement. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

RESPONSIBILITIES OF MANAGEMENT AND, WHEN APPROPRIATE, THOSE CHARGED WITH GOVERNANCE

As part of our engagement, we may advise you about appropriate accounting principles and their application; however, the management of the District acknowledges and understands that the final responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America remains with you. This responsibility includes the financial statements, all accompanying information, and the representations that accompany them. Management's responsibilities also include identifying government award programs, understanding and complying with program requirements, and the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) as required by the Uniform Guidance. As such, the management of the District is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Other management responsibilities include maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.

BIGGS UNIFIED SCHOOL DISTRICT AUDIT CONTRACT

Management is also responsible for the preparation and fair presentation of the supplementary information in conformity with U.S. GAAP. You agree that you will confirm your understanding of your responsibilities with respect to the supplementary information in your representation letter. You further agree to include our report on the supplementary information in any document that contains and indicates that we have reported on such supplementary information. In addition, you also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon.

By your signature below, you also acknowledge and understand that the management of the District is responsible 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. This responsibility includes having appropriate programs and controls in place to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the organization that involves management, employees who have significant roles in internal control, regulators, granters and others where fraud could have a material impact on the financial statements. The management of the District is also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the District complies with applicable laws and regulations and for taking timely and appropriate actions to remedy any fraud, noncompliance with laws and regulations, or violations of contracts and agreements. You agree that you will confirm your understanding of your responsibilities as defined in this letter to us in your representation letter.

In fulfilling management's responsibility for establishing and maintaining internal control and for compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, estimates and judgments by management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition; that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of financial statements in accordance with U.S. GAAP and that state award programs are managed in compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants.

Management is also responsible for the preparation and fair presentation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree that you will confirm your understanding of your responsibilities with respect to the supplementary information in your representation letter. You further agree to include our report on the supplementary information in any document that contains and indicates that we have reported on such supplementary information.

Management's responsibilities also include designating qualified individuals with suitable skill, knowledge, and/or experience to be responsible and accountable for overseeing financial statement preparation and any other nonattest services we perform as part of this engagement, as well as evaluating the adequacy and results of those services and accepting responsibility for them.

Also, as required by the Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and recommendations. This responsibility includes maintaining a summary of prior audit findings and recommendations and the corrective actions taken to address these issues; and for providing us with this information as part of our engagement. management is also responsible to provide input on the current audit findings and recommendations, as well as management's planned corrective actions for these issues.

BIGGS UNIFIED SCHOOL DISTRICT AUDIT CONTRACT

You further acknowledge and understand that management is responsible for making us aware of any contractor relationship in which the contractor has the responsibility for program compliance; providing us with access to all information management is aware of that is relevant to the preparation and fair presentation of the financial statements such as personnel, records, documentation and other matters; for the accuracy and completeness of the information that is provided to us; and for informing us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements. This responsibility also includes providing us with any additional information that we may request from management for the purpose of the audit; as well as allowing us unrestricted access to individuals within the organization from whom we may determine it necessary to obtain audit evidence, including access to your designated employees who will type all confirmations we request.

WRITTEN REPORT

We expect to issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the governing body of the District. We cannot provide assurance that an unmodified opinion will be expressed on the financial statements. Circumstances may arise in which it is necessary for us to modify our opinion, add emphasis-of-matter or other-matter paragraphs, decline to express an opinion, or withdraw from the engagement.

The inclusion, publication, or reproduction by the District of any of our reports in bond offerings, regulatory filings, or Data Collection Forms containing information in addition to financial statements may require us to perform additional procedures to satisfy our professional responsibilities. Accordingly, our reports should not be used for such purposes without our prior written permission. Also, to avoid delay or misunderstanding, it is important that we be given timely notice of the District's intention to include, publish or reproduce our report in any report, document, or written communication containing financial information on which we have not reported. Any agreement to perform work in connection with an offering, including an agreement to provide permission or consent, will be a separate engagement.

OTHER MATTERS

We expect to begin our audit on approximately spring time and to issue our report by December 15th.

In accordance with the terms and conditions of this agreement, the District shall be responsible for the accuracy and completeness of all data, information and representations provided to us for purposes of this engagement. Because of the importance of oral and written management representations to the effective performance of our services, the District releases and indemnifies our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by management and its representatives.

At the conclusion of our engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. We will also provide copies of our reports to the SCO and COE however, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

By your signature below, you acknowledge that the audit documentation in connection with this engagement is the property of the Auditors and constitutes confidential information. However, in accordance with applicable laws and regulations, we may be asked to make certain audit documents available to and/or provide copies of selected audit documentation to regulators, governmental agencies, or their representatives ("Regulators") for purposes of quality review of the audit, to resolve audit findings, in accordance with funding requirements, or to carry out oversight responsibilities. Regulators may intend, or decide, to distribute the copies of information obtained therein to others, including other governmental agencies. By your signature below, you further acknowledge and agree that we are authorized to allow the Regulators access to, and copies of, such audit documents. We will notify you of any such request.

BIGGS UNIFIED SCHOOL DISTRICT AUDIT CONTRACT

With respect to any nonattest services we perform (e.g., drafting financial statements based on the District's trial balances), District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

It is our policy to keep records related to this engagement for seven years. However, the Auditor does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

By your signature below, you acknowledge and agree that upon the expiration of the seven-year period the Auditor shall be free to destroy our records related to this engagement.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, copies, and telephone calls) except that we agree that our gross fee, excluding expenses, will not exceed \$25,000 for the June 30, 2023, \$27,000 for June 30, 2024, and \$28,000 for June 30, 2025. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes ninety days or more overdue and may not be resumed until your account is paid in full. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before incurring additional costs.

Should any litigation or adverse action (such as audits by outside organizations and/or threatened litigation, etc.), by third parties arise against the District or its officers subsequent to this engagement, which results in the subpoena of documents from the Auditor and/or requires additional assistance from us to provide information, depositions or testimony, the District hereby agrees to compensate the Auditor (at our standard hourly rates then in effect) for additional time charges and other costs (copies, travel, etc.), and to indemnify us for any attorney's fees to represent the Auditor.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the Southern California Mediation Association ("SCMA") under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

the District and the Auditor both agree that any dispute over fees charged by the firm to the District will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the SCMA, except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. **IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.** The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

BIGGS UNIFIED SCHOOL DISTRICT AUDIT CONTRACT

We are currently a member of the AICPA's peer review program {Firm #900006140576}, as administered by the CalCPA, and as such we are required to undergo a peer review every three years.

Our most recent peer review was performed in August 2022. Firms can receive a rating of pass, pass with deficiencies, or fail. We received a rating of Pass. The report is available at the following web address: https://peerreview.aicpa.org/public_file_search.html, enter the firm number (mentioned above), and the peer review report as well as acceptance letter are available for viewing and/or download.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

WORKERS COMPENSATION

RT Dennis Accountancy is aware of the provisions of Section 3700 of the Labor Code that requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code. RT Dennis Accountancy is in compliance with such provisions.

GOVERNING BOARD OF
BIGGS UNIFIED SCHOOL DISTRICT

RT Dennis Accountancy

B _____

By  _____

Report on the Firm's System of Quality Control

August 29, 2022

To RT Dennis Accountancy and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of RT Dennis Accountancy (the firm) in effect for the year ended March 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.



www.gbacpa.com

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Grant Bennett Associates

A PROFESSIONAL CORPORATION

Proud Member of
AlliottGlobalAlliance™

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of RT Dennis Accountancy in effect for the year ended March 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. RT Dennis Accountancy has received a peer review rating of *pass*.

}..

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Certified Public Accountants



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CaIC

Peer Review Program

1710 Gilbreth Road
Burlingame, CA 94010
(650) 522-3094
fax: 650 522-3000
peerreview@calcpa.org

November 23, 2022

Robert Dennis
RT Dennis Accountancy
12223 Highland Ave Ste 106-625
Rancho Cucamonga, CA 91739-2574

Dear Robert Dennis:

It is my pleasure to notify you that on November 17, 2022, the California Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is September 30, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Peer Review Committee

Peer Review Program
The Peer Review Program Team
peerreview@calcpa.org
650-522-3094

cc: Dawn Brenner

Firm Number: 900006140576

Review Number: 592582



AICPA'

Peer Review
Program

Administered by the California Society of CPAs for CA, AK and AZ

BIGGS UNIFIED SCHOOL DISTRICT

March 08, 2023

Item Number: 13 F

Item Title: Transportation Services Plan

Presenter: Doug Kaelin, Superintendent

Attachments: Request for Proposal

Item Type: Consent Agenda Action Report Work Session Public Hearing

Background/Comments:

Home-to-School (HTS) Transportation Reimbursement was implemented by Assembly Bill (AB) 181 (Chapter 52, Statutes of 2022) and amended by AB 185 (Chapter 571, Statutes of 2022). It provides reimbursement funding for school districts and county offices of education (COEs) based on the prior year eligible transportation expenditures and prior year Local Control Funding Formula (LCFF) transportation related add-on funding.

Pursuant to EC Section -f.1850.1c;;, school districts and COEs that provide transportation services are eligible for funding. Charter schools are not eligible to receive HTS Transportation Reimbursement. A school district that converted all of its schools to charter schools is not eligible for funding.

Fiscal Impact:

Based on the formula provided by the California Department of Education, The District will received an additional \$52,537.53 intended to our Transportation Department.

Education Impact:

The first year's plan due in April 2023 is intended to address both the current transportation program in 2022-23 fiscal/school year and the plan describing the prioritized transportation services it will offer to its identified pupils in the 2023-24 fiscal/school year. The requirement to have plan addressing two years would just a one-time nuance and future year plans would address updates to and primarily about the following fiscal/school year.

Recommendation:

The Administration recommends the Board approve the Transportation Service Plan as presented.

Biggs Unified School District

300 B STREET, BIGGS, CALIFORNIA 95917
(530)868-1281

Transportation Services Plan 2022-2023

Per Education Code (EC) Section 39800. 1, as a condition of receiving apportionments for Transportation Services (under EC Section 41850. 1), a local educational agency shall develop a plan describing the transportation services. The plan shall be presented and adopted by the governing board of the local educational agency on or before APRIL 1, 2023 in an open meeting with the opportunity for in-person and remote public comment. The plan may provide for the local educational agency to partner with a municipally owned transit system to provide service pursuant to this section to middle school and high school pupils. Nothing in a local educational agency's plan shall preclude a local educational agency from providing no-cost transit passes to pupils.

1. Enter description of your district's plan of the transportation services it will offer to pupils and how it will prioritize transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 to 12, inclusive, and pupils who are low income.

Description= BUSD offers free home to school transportation to all students who qualify by living within their school of attendance boundaries, and do not fall within the no service zone. A no service zone is 3/4 of a mile for TK-5th grade and 1 mile for 6 - 12th.

2. Enter description of your district's transportation services that would be accessible to pupils with disabilities, and homeless children and youth.

Description: BUSD offers transportation services in the least restrictive environment to all homeless students and pupils with disabilities.

3. Enter description of how unduplicated pupils would be able to access available home-to-school transportation at no cost to the pupils.

Description= BUSD offers free home to school transportation to all students who qualify by living within their school of attendance boundaries, and do not fall within the no service zone. A no service zone is 3/4 of a mile for TK-5th grade and 1 mile for 6 - 12th.

4. Your plan must be developed in consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils, and other stakeholders. Enter description of your plan consultation with those parties.

Description= The transportation plan was discussed in a February 28, 2023 LCAP meeting, which included classified staff, teachers, parents, and administrators. The district also consulted with Butte County Air Quality Management District and B-Line (the Butte Regional Transit) during a meeting on February 15, 2023.

Transportation Services Allowance Calculations

A. Total 2021-22 Transportation Expenses (Function 3600)	\$ 277,369.21
B. Less Capital Outlay (Object 6xxx, Function 3600)	\$ -
C. Less Nonagency Expenditures (Goal 710, 7150, Function 3600)	\$ -
D. Estimated 60% Reimbursement	\$ 166,421.53
E. Less 2021-22 Transportation Add-on from LCFF:	\$ 113,884.00
Total HTS Transportation Reimbursement	\$ 52,537.53

Expenditures and Other Financing Uses

2000-2999: Classified Salaries	\$ 128,123.28
3000-3999: Employee Benefits	\$ 49,082.86
4000-4999: Books and Supplies	\$ 90,157.96
5000-5999: Services and Other Operating Expenditures	\$ 10,005.11
6000-6999: Capital Outlay	\$ -
7000-7999: Other Outgo	\$ -
Total Expenditures	\$ 277,369.21

LEA Board Approval Date (must be on or before April 1, 2023):

03/08/2023

Resources:

California Education Code (EC) Section 39800.1

https://leginfo.ca.gov/faces/cocles_displaySection.xhtml?sectionNum=39800.1.&lawCode=EDC

California Education Code (EC) Section 41850.1

https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41850.1.&lawCode=EDC

Home-to-School Transportation Reimbursement FAQs:

<https://www.cde.ca.gov/ls/tn/tr/tl/TransportationServicePlan>

JOINT POWERS AGREEMENT

Amended December 13, 2022

*Joint Powers Agreement
For The Operation of a Common Risk Management
and Liability Prevention Program*

BUTTE SCHOOLS SELF-FUNDED PROGRAMS

BUTTE SCHOOLS SELF-FUNDED PROGRAMS

**Amended
Joint Powers Agreement
For The Operation of a Common
Risk Management and Liability Prevention Program**

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BUTTE SCHOOLS SELF-FUNDED PROGRAMS

Amended

Joint Powers Agreement

For The Operation of a Common
Risk Management and Liability Prevention Program

This Joint Powers Agreement ("Agreement") amends the Butte Schools Self-Funded Programs Joint Powers Agreement dated October 24, 1991, and subsequently amended. This Amendment will supersede any prior Agreement between the parties upon its approval by a weighted two thirds (2/3) vote of the Board of Directors of Butte Schools Self-Funded Programs. The manner of determining the relative weights of Members' votes shall be set forth in duly enacted policies and procedures of the joint powers authority foimed by this Agreement.

This Agreement is entered into pursuant to the provisions of Title 1, Division 7, Chapter 5, Article 1 (commencing with Section 6500) of the California Government Code, as amended ("Joint Exercise of Powers Act"), relating to the joint exercise of powers between the public educational agencies signatory hereto and those which may hereafter become signatory hereto, for the purpose of operating an agency known as Butte Schools Self-Funded Programs ("BSSP").

This Agreement, and all other BSSP governing documents, memoranda of coverage, or other Program documents (other than insurance policies written by insurance caniers and purchased by or through BSSP in the insurance marketplace) shall be interpreted according to principles of ordinary contract law of the State of California, and not according to principles of California insurance common law or statutory law. In addition, since this Agreement and the other BSSP documents referenced above are the product of mutual drafting by all of BSSP's Members, no party shall be entitled to rely on any principle of law that would require any ambiguity in a contract to be construed against the party that created it.

WITNESSETH:

WHEREAS, Sections 35208 and 72506 of the California Education Code require that school and community college districts insure against certain risks set forth therein; and

WHEREAS, Sections 35214 and 72506 of the California Education Code permit school and community college districts to purchase insurance or to self-insure, *i.e.*, self-fund, against the risks set forth in California Education Code sections 35208 and 72506; and

WHEREAS, Sections 17566 and 81601 of the California Education Code permit school and community college districts, to insure property against other perils; and

WHEREAS, Sections 17566 and 81602 of the California Education Code permit school and community college districts to establish a fund or funds for the purpose of covering the purchase of excess insurance, the deductible amount under deductible types of insurance policies, losses or payments arising from self-funded programs, losses or payments due to non-covered perils, and the payment of claims, administrative costs, and related services; and

WHEREAS, Sections 17567 and 81603 of the California Education Code permit any two or more school or community college districts to enter into a Joint Powers Agreement pursuant to the Joint Exercise of Powers Act, to perform the functions set out in California Education Code sections 17566, 39602, 81601 and 81602; and

WHEREAS, Section 3700, subdivision (c) of the California Labor Code permits a public entity to fund its own workers' compensation claims; and

WHEREAS, Section 990.8 of the California Government Code permits two or more local public entities to enter into a joint powers agreement pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7, Title 1 of the California Government Code, to perform the functions set forth in Government Code section 990, *et seq.*; and

WHEREAS, Article 1 (commencing with Section 6500) of Chapter 5 of Division 7, Title 1 of the California Government Code permits two or more public educational agencies to jointly exercise any power common to them; and

WHEREAS, the signatories hereto have determined that there is a need by public educational agencies to develop (i) effective risk management programs to reduce the amount and frequency of their losses and (ii) self-funded Programs for the purpose of protecting against various risks jointly, rather than individually; and

WHEREAS, it is the desire of the signatories hereto to jointly provide for risk sharing for their mutual advantage and concern; and

WHEREAS, the development, organization and implementation of a joint powers authority is of such magnitude that it is desirable for the parties to join together in this Agreement in order to accomplish the purposes hereinafter set forth; and

WHEREAS, the signatories hereto have determined that there is a need by public educational agencies for a joint program for risk protection; and

WHEREAS, it is the desire of the signatories hereto to study and possibly incorporate other plans and forms of risk management into a joint program such as that described herein; and

WHEREAS, each signatory hereto has determined that it is economically practical and for its public benefit and in its public interest to do so;

NOW, THEREFORE, for and in consideration of all of the mutual benefits, covenants and agreements contained in this Agreement, the parties hereto agree as follows:

ARTICLE 1 CREATION OF THE JOINT POWERS ENTITY

1.1 A joint powers authority, separate and apart from the public educational agencies Signatory hereto, will be and is hereby created and is designated as the Butte Schools Self-Funded Programs ("Authority") or BSSP.

1.2 The governing bodies of the Authority will be its Board of Directors and its Executive Committee. The Board of Directors and the Executive Committee will be constituted and empowered as provided in the Bylaws of the Authority.

ARTICLE 2 PURPOSE OF THE AUTHORITY

2.1 The Authority is established for the purposes of administering this Agreement and for jointly exercising powers common to each Member by:

- 2.1.1 Pooling on a self-funded basis various risks in excess of individually selected deductible amounts and up to a jointly selected maximum;
- 2.1.2 Jointly purchasing insurance coverage or participating in risk pools and/or programs to provide coverage over the self-funded maximum;
- 2.1.3 Creating and maintaining loss funds to pay the costs of self-funded portions of covered losses;
- 2.1.4 Jointly purchasing insurance, other products and services for the mutual benefit of the Members;
- 2.1.5 Implementing a risk management program;
- 2.1.6 Providing a forum for discussion, study, development and implementation of recommendations of mutual interest regarding self-funded protection, risk management and other programs, as more specifically provided for in the Bylaws; and
- 2.1.7 Providing for the future inclusion of additional public educational agencies which desire to become parties to this Agreement.

ARTICLE 3 POWERS OF THE AUTHORITY

3.1 The Authority will have the power and authority to exercise (i) any power common to the public educational agencies which are parties to this Agreement, (ii) any powers contained in the Joint Exercise of Powers Act, or any successor statute, and (iii) powers otherwise conferred by law; provided that the power is in furtherance of the purposes, functions and objectives of this Agreement. Pursuant to Section 6509 of the California Government Code, the Authority in exercising its powers will be subject to the same restrictions as are imposed upon public educational agencies, except as otherwise provided by statute.

ARTICLE 4 FUNCTIONS OF THE AUTHORITY

4.1 The functions of the Authority are:

- 4.1.1 To provide on behalf of the members of the Authority a plan and system for any risk or peril and any program authorized by law and deemed practical by the Board of Directors and, as such, to perform, or contract for the performance of financial, administration, policy formulation, claims servicing, legal representation, safety engineering, health education, and other services as necessary or appropriate for the administrative functions for each Program approved by the Board of Directors.
- 4.1.2 To provide risk pooling through independent Programs for such risks or perils as the Board of Directors determines are in the best interest of the Authority and are permitted by law.
- 4.1.3 To pursue any member's right of subrogation against a third party when in the discretion of the Board of Directors such action is appropriate. Any recovery resulting from pursuing a subrogation claim after "stop-losses" are repaid will be divided between the Authority and the Member against which the underlying claim was charged, in proportion to each authorized payment made toward resolution of the underlying claim.
- 4.1.4 To make and enter into contracts.
- 4.1.5 To acquire, hold or dispose of real and personal property in the name of the Authority.
- 4.1.6 To incur debts, liabilities and obligations, including but not limited to issuing bonds as allowed by law, necessary to accomplish the purposes of the Agreement.
- 4.1.7 To receive gifts, contributions, and donations of property, funds, services, or other forms of assistance from members, firms, persons, corporations, associations, and any other governmental entity in accordance with existing laws.
- 4.1.8 To invest surplus funds as permitted by law.

- 4.1.9 To acquire, construct, manage, maintain and operate buildings.
- 4.1.10 To sue and be sued in the name of the Authority.
- 4.1.11 To maintain accurate case records for all covered risks, and accurate records of all claims paid.
- 4.1.12 To join joint powers authorities to provide services or coverage to this Authority.
- 4.1.13 To lease real or personal property, including that of a Member.
- 4.1.14 To employ staff to perform the functions of the Authority.
- 4.1.15 To perform such other functions as may be necessary or appropriate to carry out the Agreement, so long as such other functions so performed are not prohibited by any provision of law and are not otherwise inconsistent with this Agreement or the Bylaws.

ARTICLE 5 TERM OF THE AGREEMENT

5.1 This amended Agreement will become effective at 12:01 a.m. on the day following the date as of which a weighted two-thirds (2/3) vote of the members of the Board of Directors adopt a resolution approving this Agreement.

5.2 This amended Agreement will continue in effect until lawfully terminated as provided herein and in the Bylaws.

ARTICLE 6 BYLAWS

6.1 The Authority will be governed pursuant to the Bylaws, and by such amendments to the Bylaws as may from time to time be adopted. Each party to this Agreement agrees to comply with and be bound by the provisions of the Bylaws and further agrees that the Authority will be operated pursuant to this Agreement and the Bylaws.

6.2 The Bylaws may be amended by a weighted two-thirds (2/3) vote of the authorized number of Directors of the Board of Directors. Such amendments will bind all members of the Authority. The effective date of any amendment will be immediately upon its enactment, unless otherwise stated in the measure enacting it.

ARTICLE 7 MEMBERSHIP

7.1 Any public educational agency desiring to become a party to this Agreement must be eligible for membership in the Authority, as specified in the Bylaws.

7.2 Each party which becomes a Member of the Authority will be entitled to the rights and privileges and subject to the obligations of membership, as provided in this Agreement, the Bylaws, and by statute.

7.3 Each party to this Agreement will be referred to as a "Member" of the Authority.

7.4 A Member may terminate its membership or be involuntarily terminated from membership as set forth in the Bylaws and /or in any other of BSSP's governing documents in effect at the time of such withdrawal or involuntary termination. A Member's voluntary withdrawal or involuntary termination shall not be construed as a completion of the purpose of this Agreement, and shall not require the return, to any party, of any part of any contribution(s), payment(s), or advance(s) made by any party.

7.5 A Member's voluntary withdrawal or involuntary termination shall not affect the Member's obligations to pay its appropriate share of any assessment for additional contributions of funds to BSSP or to any BSSP Program.

ARTICLE 8 TERMINATION OF AGREEMENT

8.1 Should all parties to this Agreement withdraw as Members of the Authority or be involuntarily terminated from the Authority, or should the Board of Directors by a weighted seventy-five percent (75%) vote determine that the purpose of this Agreement has been completed and/or that it is economically not feasible for the Authority to continue, this Agreement will terminate and the Authority will dissolve; except that the Authority will continue to exist for the purpose of disposing of all claims, distributing its assets, and performing all other functions necessary to windup its affairs, all as more particularly set forth in the Bylaws.

ARTICLE 9 DISPOSITION OF PROPERTY AND FUNDS

9.1 In the event of the termination of this Agreement and the dissolution of the Authority, any assets that remain in the Authority following a discharge of all of the Authority's obligations will be disposed of as provided in the Bylaws.

9.2 "Obligations", as referred to herein, will include, but not be limited to, all payments required by law, together with all reserves established for the purpose of paying liability claims and related claim costs, together with any other legal obligations incurred by the Authority pursuant to this Agreement.

9.3 In the event a Member withdraws from the Authority or has its membership in the Authority involuntarily terminated that Member's interest in the assets of the Authority will be determined as set forth in the Bylaws.

ARTICLE 10 SURPLUS FUNDS

10.1 The Authority will have the power to cause such surplus funds as are not necessary for the immediate operation of the Authority to be invested in compliance with Section 6509.5 of the California Government Code, as hereinafter amended, and Sections 17566 and 81602 of the California Education Code, as hereinafter amended, in such investments as are permitted by law.

10.2 The level of cash to be retained for the actual operation of the Authority will be determined by the Board of Directors.

10.3 Should the Authority complete its purposes as set forth herein, any available surplus funds will be returned to the Members in proportion to the Members' individual contributions to the Authority in the manner prescribed by the Bylaws.

ARTICLE 11 AMENDMENT

11.1 This Agreement and all subsequent amended versions of this Agreement may be amended by written agreement signed by a weighted two-thirds (2/3) vote of the authorized number of Directors of the Board of Directors. Such amendments will be binding upon all Members of the Authority on the date set forth therein, and failure of a Member to abide by any amendment may result in involuntary termination as provided in the Bylaws.

ARTICLE 12 SEVERABILITY

12.1 If any portion, term, condition or provision of this Agreement is decided by a court of competent jurisdiction to be illegal or in conflict with any law of the State of California, or be otherwise rendered unenforceable or ineffectual, the validity of the remaining portions, terms, conditions and provisions will not be affected thereby.

ARTICLE 13 LIABILITY AND INDEMNIFICATION

13.1 Except as otherwise provided in this Article, the debts, liabilities and obligations of the Authority are those of the Authority and do not constitute the debts, liabilities, or obligations of any Member.

13.2 Pursuant to the provisions of Section 895 *et seq.*, of the California Government Code, the members of the Authority are jointly and severally liable for any liability which is otherwise imposed by law upon any one of the Members or upon the Authority for injury caused by a negligent or wrongful act or omission occurring in the performance of this Agreement. However, as between the Members themselves, if a Member of the Authority is held liable for any such liability and pays in excess of its *pro rata* share in satisfaction of any such liability, such Member is entitled to contribution from the other Members of the Authority. A Member's *pro rata* share will be based on that Member's premium contributions paid for the fiscal year in which the liability arose compared with the total premium contributions paid by all the Members in such fiscal year. No Member may be compelled to make contribution beyond its own *pro rata* share of the entire liability.

13.3 The tort liability of the Authority, all members of the Board of Directors and its Executive Committee, and all officers and employees of the Authority, will be controlled by the provisions of Division 3.6 of Title I of the California Government Code (Government Code section 810, *et seq.*), as amended from time to time.

13.4 This Agreement creates a risk pooling arrangement for each Program of coverage and services operated and maintained by the Authority. Accordingly, as to each such Program, each member participating in that Program agrees to be liable for its *pro rata* share of all claims, debts and liabilities of that Program arising or incurred while it is a participant in that Program. The Members of the Program agree to indemnify and hold harmless any Member of the Program for any liability, cost or expense that may be imposed upon a Member of that Program in excess

of the *pro rata* liability of that Member. If a Program or the Authority is liable for any claim, debt or liability in excess of the reserves held by the Authority, the Members participating in that Program may be assessed an additional contribution to cover such excess liability. A Member's *pro rata* contribution for such excess liability will be based on that Member's premium contributions paid for the fiscal year in which the liability arose or was incurred, compared with the total premium contributions paid by all the Members participating in the Program in the relevant fiscal year.

13.5 The Authority may insure itself against loss, liability and claims arising out of or connected with this Agreement to the extent deemed necessary by the Board of Directors.

ARTICLE 14 ENFORCEMENT

14.1 The Authority is given the power to enforce this Agreement, the Bylaws, and any policies, procedures, or other measures duly adopted by the Authority.

ARTICLE 15 FILING WITH THE SECRETARY OF STATE

15.1 A Notice satisfying the requirements of Section 6503.5 of the California Government Code will be filed with the office of the Secretary of State no later than thirty (30) days following the date this Amendment becomes effective.

ARTICLE 16 EQUAL EMPLOYMENT OPPORTUNITY POLICY STATEMENT

16.1 It shall be BSSP's policy to provide equal employment opportunities without regard to race, color, religion, sex (including pregnancy and gender identity), national origin, age, disability, marital status, veteran status, sexual orientation, genetic information or any other protected characteristic under applicable law. This policy relates to all phases of employment, including, but not limited to, recruiting, employment, placement, promotion, transfer, demotion, reduction of workforce and termination, rates of pay or other forms of compensation, selection for training and professional development, the use of all facilities, and participation in all company-sponsored employee activities. Provisions in applicable laws providing for bona fide occupational qualifications, business necessity or age limitations will be adhered to by BSSP where appropriate.

See next page for Article 17.

ARTICLE 17 EXECUTION OF COUNTERPARTS.

17.1 This Agreement may be executed in counterparts.

IN WITNESS WHEREOF, THE PARTIES HAVE EXECUTED THIS JOINT POWERS AGREEMENT FOR THE OPERATION OF A COMMON RISK MANAGEMENT AND LIABILITY PROTECTION PROGRAM BY THEIR AUTHORIZED DELEGATES.

Dated: _____

Signature

Name

President, Board of Trustees
Biggs Unified School District