

2022-23 2nd Interim Financial Report

March 14, 2023

Dr. Kay Vang Chief Business Official

Dr. Steve Charbonneau Superintendent

PINER-OLIVET UNION SCHOOL DISTRICT 2022-23 2nd INTERIM FINANCIAL REPORT

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Piner-Olivet Union School District -- Student Outcomes

Mastery of the following competencies is the cornerstone of the Piner-Olivet District program. In addition to the knowledge described in the California Content Standards, these competencies are the foundation of our culture and academic goals. We believe that students proficient in these skills and behaviors will be successful on any path they choose.

Personal Integrity

Students handle themselves with confidence and act with honesty and courage. They commit to their developing beliefs and are willing to assume roles as inquiring observers, active participants, and dynamic leaders. They demonstrate positive working relationships across diverse groups, accept personal responsibility for their actions, and remain open to learning from the feedback and guidance of others.

Productive Collaboration

Students develop and use the skills necessary to plan and engage in group projects. They work to resolve social and logistical conflicts and devise solutions to meet diverse needs. They collectively set goals and develop strategies to meet those goals. They evaluate the effectiveness of their approach and constructively adapt to new understandings as they arise.

Critical and Creative Thinking

Students identify problems and pursue opportunities from multiple perspectives. They locate, organize, analyze, and apply key information in inventive and imaginative ways. They design, evaluate, and employ a variety of strategies, tools, and skills to achieve innovative results. Students are independent, creative, and critical thinkers who question and connect to the world around them from both big picture and focused perspectives.

Effective Communication

Students understand and practice effective communication using verbal and nonverbal language with intent, awareness, and accuracy. They are empathetic, emotionally intelligent, persuasive, and articulate. They are skillful self-advocates who effectively communicate their needs. Students internalize and present their understandings and ideas with confidence and clarity. Employing a variety of media, they use practical, academic, and artistic abilities to convey meaning in a clear and engaging fashion.

Reflective Learning

Students excel at making critical observations about their own learning and potential. They formulate meaningful and relevant questions that inspire and encourage further inquiry. Students consistently take charge of their education by reflecting upon and revising their own practices.

Citizenship and Global Responsibility

Students are engaged and informed citizens. They are empowered to create positive change in themselves, their communities, and the world. They are mindful and principled decision makers who understand the long and short-term effects of their actions on others and the environment. They practice compassionate, ethical, and active citizenship in local, global, and virtual settings. Students strive to achieve balance between their own needs and the needs of others.

Resiliency and Drive

Students are adept at taking intelligent risks and view mistakes as necessary steps toward learning and growth. They consciously identify their intentions and desires. They possess the tenacity and determination to work individually and collaboratively. They are self-motivated and self-regulated. Piner-Olivet students confront challenges and persevere through adversity.

BUDGET DEVELOPMENT

Piner-Olivet Union School District

2022-2023 Budget Development and Operations Calendar Board Adopted: June 8, 2022

DATE	ACTIVITY	Whose	Responsibility	PURPOSE
		Prepares and/or Presents	Discusses and/or Approves	
Within 45 days of State Budget Adoption	Budget updates	СВО	School Board adopts	Update of financial status as required by State
September meeting	Approve resolution for Adopting the GANN Limit	СВО	School Board to approve	Comply with California Constitution Article XIIIB (Added by Prop. 4)
September meeting	Hold public hearing regarding the sufficiency of instructional materials	Director of Innovative Learning	School Board to hold public hearing	Comply with Ed Code 60119
September meeting	Review final unaudited actuals from prior year budget	СВО	School Board to review any discrepancies between current year budget and prior year budget	Ending balance is no longer estimated, will know true numbers
September meeting	Review updated schools' Comprehensive Safety Plans	Superintendent Site Admin.	School Board to review and adopt	Update of Comprehensive Safety Plans by March 1 st as required by law
September	Review GASB 75 Actuarial Report – must be updated every two years	СВО	CBO to review and have report renewed if needed	Comply with GASB 75 requirement
September	Review Asbestos Management Plan – must have re-inspection every three years	СВО	CBO to review and have inspection completed in needed	Comply with AHERA regulations
October meeting	Adopt resolution regarding the sufficiency of instructional materials	N/A	School Board to adopt resolution	Comply with Ed Code 60119
October meeting	Review progress towards goals outlined in LCAPs	Superintendent Site Admin.	School Board Superintendent	Update Board on progress toward LCAP goals
October meeting	Review status of prior year summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Review the maintenance/construction projects from the prior summer
October	Annual progress report for prior year and updated plan for current year for Title 1, GATE, and ELL Programs presented to Site Councils	Superintendent Site Admin	Superintendent or Designee Site Councils	Give information to Site Council to be used in updating Single Plans for Student Achievement
October	School Site Councils have two meetings to revise Single Plan for Student Achievement District Office Staff review Single Plans for Student Achievement and return to Site Councils with suggested changes	Site Councils Superintendent Site Admin	Site Councils Superintendent or Designee	Update Single Plans for Student Achievement to concur with revised District Areas of Focus
November	Report out to LCAP stakeholders – prior year progress made toward LCAP goals Begin LCAP revision process	Superintendent Site Admin LCAP Stakeholders	Superintendent or Designee	Comply with State laws regarding LCAP
November meeting	School Site Councils present revised Single Plan for Student Achievement, include updated budget for current year, annual progress report for prior year	Superintendent Site Admin. CBO (Budget info to Site Admin only)	School Board to approve or request modifications	Updated Single Plans for Student Achievement approved in a timely manner so that staff can begin working on achieving District Areas of Focus and LCAP goals
November meeting	Review new programs approved by State for current year budget if applicable	Superintendent CBO	Superintendent and CBO to approve expenditure procedures for each new program	Give direction to staff and site councils
November	Review Developer Fee Justification Report – must be updated every five years	СВО	CBO to review and have report renewed if needed	Comply with developer fee regulations
December	Continue stakeholder engagement and LCAP revision process	Superintendent Site Admin LCAP Stakeholders	Superintendent or Designee	Comply with State laws regarding LCAP that LCAP revision is an ongoing process
December meeting	1 st Interim Financial Report and budget updates for current year budget for District and all charter schools	СВО	School Board to adopt	Update of financial status as required by State and monitor financial status of charter schools
January meeting	Audit Report and audit findings corrections reviewed	СВО	School Board to accept audit report and approve audit findings corrections, if any	Comply with law regarding annual audit

January & February	Continue stakeholder engagement and LCAP revision process	Superintendent Site Admin/LCAP Stakeholders	Superintendent or Designee LCAP Stakeholders	Comply with State laws regarding LCAP that LCAP revision is an ongoing process
January meeting	Begin discussion of summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Begin to determine summer projects, funding for projects, bid timelines if needed
February meeting	Report to Board on LCAP engagement and revision process	Superintendent Site Admin	Superintendent School Board	Continue with LCAP engagement and revision process
February meeting	Continue discussion of summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Continue to determine summer projects, funding for projects, bid timelines if needed
March meeting	2nd Interim Financial Report and budget updates for current year budget for District and all charters	СВО	School Board to adopt	Update of financial status as required by State and monitor financial status of charter schools
March meeting	Review preliminary budget for next budget year for District and all charters to check for alignment with LCAPs	Superintendent Site Admin CBO	School Board and Stakeholders begin process of aligning budgets to LCAPs	Begin to match budget expenditures to LCAPs and District Areas of Focus
April	Finalize LCAP work with stakeholders Respond to LCAP comments in writing	Superintendent Site Admin	Superintendent or Designee Stakeholders	Complete work with LCAP stakeholders so that LCAP can be finalized for public hearing at May meeting Comply with LCAP law regarding responding to comments in writing
April meeting	Continue to review preliminary budget for next budget year for District and all charters	Superintendent Site Admin CBO	School Board and Stakeholders continue process of aligning budgets to LCAPs	Continue work aligning budgets to LCAPs and District Areas of Focus
April meeting	Finalize discussion of summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Review summer projects, funding for projects, and approve bids if available.
April/May	Annual reports from School-Connected Organizations	Site Admin. School-Connected Org	School Board to review and approve requests for recognition as School- Connected Organizations	Comply with Board Policy 1230
May	School Site Councils develop budget and preliminary revisions to Single Plan for Student Achievement, include staff development plans and support services District Office Staff review SPSA and return to Site Councils with suggested changes	Superintendent Site Councils	Site Councils Superintendent or Designee	Plan for next year and prepare to give input to Governing Board early enough to be incorporated into the District LCAP and budget
May meeting	Adopt resolution allowing year end budget updates	N/A	School Board	Comply with Ed Code allowing Board resolution authorizing year end budget updates
June – 1st meeting	Public Hearing on LCAP and dratt budget Approve Budget Development and Operations Calendar for budget year	Superintendent Site Admin CBO	School Board and stakeholders to review LCAP and draft budget at public hearing	Comply with laws regarding LCAP and budget public hearing – must be held at a meeting prior to the meeting at which the LCAP and budget are adopted
June – 1 st meeting	Review report of summer maintenance/construction projects	CBO (Supervisor of M/O)	CBO School Board	Review summer projects, funding for projects, and approve bids if needed
June – 1 st meeting	Adopt Resolution for negative cash balances if needed	СВО	School Board to adopt resolution if needed	Resolution must be adopted and submitted to SCOE by mid-June
June – 2 ¹¹⁰ meeting	Adopt LCAP and final budget for next budget year for District and all charters	N/A	School Board to adopt LCAP and final budget	Final LCAP and budget must be adopted by July 1
August	Resolution Esigning the District's Agent for Non-State due by August 2023			
August	Resolution POUSD, State of California, Adoption of Conflict of Interest Code due by August 2022			

PINER-OLIVET USD ENROLLMENT TO P2 ADA TREND

School Year	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
CBEDS Date	Oct. 2014	Oct. 2015	Oct. 2016	Oct. 2017	Oct. 2018	Oct. 2019	Oct. 2020	Oct. 2021	Oct. 2022	Oct. 2023	Oct. 2024
Piner-Olivet K-6											
Jack London (2003)	336	331	345	302	279	278	267	263	281	266	262
Olivet (1969)	332	323	305	317	319	336	316	295	309	288	287
Schaefer (1990)	444	448	449	430	345	348	355	326	303	294	292
Total CBEDS (enrollment)	1,112	1,102	1,099	1,049	943	962	938	884	893	848	841
Total P2 ADA	1,066.57	1,058.54	1,045.84	1,008.44	903.45	910.57	910.57	822.88	791.42	753.92	756.10
	1,000.57	1,050.54	1,045.04	1,000.44	903.45	910.57	910.57	022.00	/ 91.42	155.92	750.10
Percentage of ADA to CBEDS	0.959	0.961	0.952	0.961	0.958	0.947	0.971	0.931	0.886	0.889	0.899
Jack London K-6											
TK (effective FY22/23 - cohort 1)									12	12	16
K	42	48	47	29	36	33	34	31	37	33	31
1	39	43	48	44	33	35	33	38	37	36	32
2	42	36	48	42	46	35	36	34	38	36	35
3	68	41	35	48	44	46	35	35	35	37	34
4	53	70	41	36	46	44	46	30	34	34	37
5	57	60	69	44	32	49	42	50	37	38	36
6	29	28	52	59	38	33	37	42	44	35	36
SDC	Inc										
NPS	6	5	5	0	4	3	4	3	7	5	5
Total CBEDS (enrollment)	336	331	345	302	279	278	267	263	281	266	262
Total P2 ADA (PY are funded P-2: do NOT use funded P2)	340.50	329.66	342.07	307.51	272.56	267.90	267.90	246.79	254.79	242.06	241.04
								•			
Percentage of ADA to CBEDS	1.013	0.996	0.992	1.018	0.977	0.964	1.003	0.938	0.907	0.910	0.920

School Year	2014/2015	2015/2016	2016/2017	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
CBEDS Date	Oct. 2014	Oct. 2015	Oct. 2016	Oct. 2017	Oct. 2018	Oct. 2019	Oct. 2020	Oct. 2021	Oct. 2022	Oct. 2023	Oct. 2024
Olivet Charter K-6											
TK						20	17	17	16	14	18
K (enrollment includes both TK/K until 2019-20)	73		-	60	67	48	42	43	40	37	36
1	39	49	47	48	43	46	46	48	53	42	39

PINER-OLIVET USD ENROLLMENT TO P2 ADA TREND

2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Oct. 2014	Oct. 2015	Oct. 2016	Oct. 2017	Oct. 2018	Oct. 2019	Oct. 2020	Oct. 2021	Oct. 2022	Oct. 2023	Oct. 2024
23	39	50	47	46	45	45	39	48	47	41
55	29	37	48	47	50	45	44	48	47	47
32	53	30	38	44	48	43	35	40	37	43
54	30	52	30	43	42	45	39	38	39	34
47	51	19	46	29	37	33	30	26	25	29
9	4	6		Inc	Inc	Inc	NA	NA	NA	NA
							005			
332	323	305	317	319	336	316	295	309	288	287
301.78	299.90	286.89	300.41	303.71	315.69	315.69	271.30	284.49	267.84	269.78
0.909	0.928	0.941	0.948	0.952	0.940	0.999	0.920	0.921	0.930	0.940
									12	16
65	65	69	50	45	45	47	47	38		37
				-	-					38
	-									38
			-				I			39
					1	-				45
							I			44
52	58	55	51	45	33	53	54	52	41	35
444	448	449	430	345	348	355	326	303	294	292
			400	040			020		204	202
424.29	428.98	416.88	400.52	327.18	326.98	326.98	304.79	252.14	244.02	245.28
0.956	0.958	0.928	0.931	0.948	0.940	0.921	0.935	0.832	0.830	0.840
0044/0045	0045/0040	0040/0047	0047.40	0040.40	0040.00	0000.04	0004.00		0000.04	0004.05
										2024-25
Oct. 2014	OCt. 2015	Oct. 2016	Oct. 2017	Oct. 2018	Oct. 2019	Oct. 2020	Oct. 2021	Oct. 2022	Oct. 2023	Oct. 2024
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				-						104
-			100	97	109	101	91	108	107	105
7	12	6								
		1	1				1			
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0.909 0.928 0.941 0.948 0.952 301.78 299.90 286.89 300.41 303.71 0.909 0.928 0.941 0.948 0.952 301.78 299.90 286.89 300.41 303.71 0.909 0.928 0.941 0.948 0.952 301.78 299.90 286.89 300.41 303.71 0.909 0.928 0.941 0.948 0.952 301 71 71 <	Oct. 2014 Oct. 2015 Oct. 2016 Oct. 2017 Oct. 2018 Oct. 2019 23 39 50 47 46 45 55 29 37 48 47 50 32 53 30 38 44 48 54 30 52 30 43 42 47 51 19 46 29 37 9 4 6 1nc Inc Inc 332 323 305 317 319 336 301.78 299.90 286.89 300.41 303.71 315.69 0.909 0.928 0.941 0.948 0.952 0.940 65 65 69 50 45 45 65 70 66 65 45 48 69 63 73 67 57 45 71 71 56 73 58 53 62 <td>Oct. 2014 Oct. 2015 Oct. 2016 Oct. 2017 Oct. 2018 Oct. 2019 Oct. 2020 23 39 50 47 46 45 45 55 29 37 48 47 50 45 32 53 30 38 44 48 43 47 51 19 46 29 37 33 9 4 6 1nc Inc Inc Inc 332 323 305 317 319 336 316 301.78 299.90 286.89 300.41 303.71 315.69 315.69 0.909 0.928 0.941 0.948 0.952 0.940 0.999 0.909 0.928 0.941 0.948 0.952 0.940 0.999 0.909 0.928 0.941 0.948 0.952 0.940 0.941 0.909 0.928 0.941 0.948 0.945 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PINER-OLIVET USD ENROLLMENT TO P2 ADA TREND

School Year	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
CBEDS Date	Oct. 2014	Oct. 2015	Oct. 2016	Oct. 2017	Oct. 2018	Oct. 2019	Oct. 2020	Oct. 2021	Oct. 2022	Oct. 2023	Oct. 2024
Total P2 ADA	209.95	210.52	203.27	187.68	193.07	200.41	200.41	190.66	204.68	202.35	198.55
Percentage of ADA to CBEDS	0.963	0.966	0.982	0.911	0.961	0.959	0.997	0.963	0.948	0.950	0.950
Northwest Prep at Piner-Olivet (2004)											_
TK-3 (new in FY21/22 - Online Academy ends 21/22)								21	6	8	9
Grades 4-6 (new in FY21/22 -Online Academy ends 21/22)								18	8	9	10
7	13	16	19	18	28	18	14	12	27	14	11
8	14	13	23	14	19	26	21	17	14	16	16
9	17	23	24	18	16	18	16	25	13	20	19
10	18	16	21	16	18	16	17	16	25	19	20
11	13	12	19	20	19	17	18	17	15	25	20
12	14	15	10	17	17	14	15	16	16	15	23
Homestudy											
Total CBEDS (enrollment)	89	95	116	103	117	109	101	142	124	126	128
Total P2 ADA	69.98	94.12	105.01	100.06	107.20	102.79	102.79	131.93	115.23	117.18	120.32
Percentage of ADA to CBEDS	0.786	0.991	0.905	0.971	0.916	0.943	1.018	0.929	0.929	0.930	0.940
Grand Total CBEDS	1,419	1,415	1,422	1,358	1,261	1,280	1,240	1,224	1,233	1,187	1,178
Grand Total P2 ADA	1,346.50	1,363.18	1,354.12	1,296.18	1,203.72	1,213.77	1,213.77	1,145.47	1,111.33	1,073.45	1,074.97
Grand Total Enrollment	1,419	1,415	1,422	1,358	1,261	1,280	1,240	1.224	1,233	1,187	1,178



Piner-Olivet Union Elementary (70870) - FY2022/23 2nd Interim			2.8.2023				
		2021-22	2022-23		2023-24		2024-25
SUMMARY OF FUNDING							
General Assumptions							
COLA & Augmentation		5.07%	13.26%		8.13%		3.54%
Base Grant Proration Factor		0.00%	0.00%		0.00%		0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%		0.00%		0.00%
LCFF Entitlement							
Base Grant		\$2,239,024	\$2,485,75	54	\$2,609,306		\$2,601,864
Grade Span Adjustment		124,186	138,75	6	148,660		151,919
Supplemental Grant		255,180	314,31	.2	351,034		359,093
Concentration Grant		-	83,25	0	154,887		182,575
Add-ons: Targeted Instructional Improvement Block Grant		57,400	57,40	00	57,400		57,400
Add-ons: Home-to-School Transportation		165,000	165,00		178,415		184,731
Add-ons: Small School District Bus Replacement Program				_			
Add-ons: Transitional Kindergarten		-	27,56	57	29,809		41,162
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$2,840,790	\$3,272,03		\$3,529,511		\$3,578,744
Miscellaneous Adjustments		-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-		- ,,,,,,,,,
Economic Recovery Target		57,989	57,98	9	57,989		57,989
Additional State Aid		-	-		-		-
Total LCFF Entitlement		2,898,779	3,330,02	8	3,587,500		3,636,733
LCFF Entitlement Per ADA	\$	10,551	\$ 12,30	54 \$	13,718	\$	14,437
Components of LCFF By Object Code							
State Aid (Object Code 8011)	\$	1,332,591	\$ 1,661,19	97 \$	1,835,386	\$	1,889,260
EPA (for LCFF Calculation purposes)	\$	73,511	\$ 60,64	3\$	143,511	\$	187,902
Local Revenue Sources:							
Property Taxes (Object 8021 to 8089)	\$	6,509,228			, ,	\$	6,722,640
In-Lieu of Property Taxes (Object Code 8096)		(4,985,166)	(5,114,45		(5,114,037)		(5,163,069
Property Taxes net of In-Lieu	\$	1,524,062	\$ 1,608,18	38 \$	1,608,603	\$	1,559,571
TOTAL FUNDING		2,930,164	3,330,02	8	3,587,500		3,636,733
Basic Aid Status		on-Basic Aid	Non-Basic Aid		Non-Basic Aid		Non-Basic Aid
Excess Taxes	\$	-	\$ -	\$		\$	-
EPA in Excess to LCFF Funding	\$	31,385	•	\$		\$	-
Total LCFF Entitlement		2,898,779	3,330,02	8	3,587,500		3,636,733
SUMMARY OF EPA							
% of Adjusted Revenue Limit - Annual		73.31789035%	42.1113421	8%	42.11134218%		42.111342189
% of Adjusted Revenue Limit - P-2		73.31789035%	42.1113421		42.11134218%		42.111342189
EPA (for LCFF Calculation purposes)	\$	73,511	\$ 60,64	3\$	143,511	\$	187,902
EPA, Current Year (Object Code 8012)	\$	73,511	\$ 60,64	3 Ś	143,511	Ś	187,902
(P-2 plus Current Year Accrual)	Ŧ	,	, 50,0	- ¥	,011	+	
EPA, Prior Year Adjustment (Object Code 8019)	\$	(9,822.00)	\$ (83,306.0	0) \$	-	\$	-
(P-A less Prior Year Accrual)	•						
Accrual (from Data Entry tab)		-	-		-		-



Piner-Olivet Union Elementary (70870) - FY2022/23 2nd Interim		2.8.2023		
	2021-22	2022-23	2023-24	2024-25
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,421,199	\$ 2,682,499 \$	2,815,955 \$	2,811,772
Supplemental and Concentration Grant funding in the LCAP year	\$ 255,180	\$ 397,562 \$	505,921 \$	541,668
Percentage to Increase or Improve Services	10.54%	14.82%	17.97%	19.26%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	263	281	266	262
COE Enrollment	6	6	6	6
Total Enrollment	269	287	272	26
Unduplicated Pupil Count	158	187	173	170
COE Unduplicated Pupil Count	3	3	3	3
Total Unduplicated Pupil Count	161	190	176	173
Rolling %, Supplemental Grant	53.9900%	59.8800%	63.6400%	65.2000%
Rolling %, Concentration Grant	53.9900%	59.8800%	63.6400%	65.2000%



Piner-Olivet Union Elementary (70870) - FY2022/23 2nd Interim	2	.8.2023		
	2021-22	2022-23	2023-24	2024-25
SUMMARY OF LCFF ADA				
Fird Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		143.86	143.86	130.12
Grades 4-6		120.15	120.15	114.67
Grades 7-8		-	-	-
Grades 9-12		-	-	-
CFF Subtotal		264.01	264.01	244.79
NSS	_	-	-	-
Combined Subtotal		264.01	264.01	244.79
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)		201102	201101	21103
Grades TK-3		143.86	130.12	142.39
Grades 4-6		120.15	114.67	103.57
Grades 7-8		-	-	-
Grades 9-12		-	-	-
.CFF Subtotal	-	264.01	244.79	245.96
NSS	-	-	-	245.50
Combined Subtotal		264.01	244.79	245.96
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)		201102	21175	210100
Grades TK-3	143.86	130.12	142.39	138.36
Grades 4-6	120.15	114.67	103.57	96.67
Grades 7-8				-
Grades 9-12	-	-	-	-
.CFF Subtotal	264.01	244.79	245.96	235.03
NSS				
Combined Subtotal	264.01	244.79	245.96	235.03
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)				
Grades TK-3		139.28	138.79	136.96
Grades 4-6		118.32	112.80	104.97
Grades 7-8		-	-	-
Grades 9-12		-	-	-
CFF Subtotal		257.60	251.59	
NSS		-	-	-
Combined Subtotal		257.60	251.59	241.93
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	-	(2.48)	(2.48)	(2.48)
Current Year ADA				
Grades TK-3	129.03	144.17	140.14	136.16
Grades 4-6	112.86	104.27	97.37	100.28
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
CFF Subtotal	241.89	248.44	237.51	236.44
NSS	-	-	-	-
Combined Subtotal	241.89	248.44	237.51	236.44
Change in LCFF ADA (excludes NSS ADA)	(22.12)	3.65	(8.45)	1.41
- · · · · · · · ·	Decline	Increase	Decline	Increase



Piner-Olivet Union Elementary (70870) - FY2022/23 2nd Interim		2.8.2023		
	2021-22	2022-23	2023-24	2024-25
2021-22 Proxy ADA Determination - for <u>School District Calculations only</u> . Fur	nding for charter schools under Section	on 123 of AB 181 will b	e allocated outside o	f the LCFF and ap
Yield Calculation				
Total ADA	252.39			
Total Enrollment	269.00			
Attendance Yield	93.8253%			
Quotient	1.0222			
2021-22 Proxy ADA				
Grades TK-3	131.90			
Grades 4-6	115.37			
Grades 7-8	-			
Grades 9-12				
Subtotal	247.27			
NSS				
Combined Subtotal				
Funded LCFF ADA (greater of current year, prior year or 3-prior year average	e)			
Grades TK-3	143.86	139.28	138.79	136.96
Grades 4-6	120.15	118.32	112.80	104.9
Grades 7-8	-	-	-	-
Grades 9-12		-	-	-
Subtotal	264.01	257.60	251.59	241.9
	Prior	3-PY Average	3-PY Average	3-PY Averag
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
NPS, CDS, & COE Operated				
Grades TK-3	3.63	6.32	5.40	5.42
Grades 4-6	7.10	5.41	4.52	4.55
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	10.73	11.73	9.92	9.9
ACTUAL ADA (Current Year Only)				
Grades TK-3	132.58	150.49	145.54	141.58
Grades 4-6	119.81	109.68	101.89	104.83
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	252.39	260.17	247.43	246.41
TOTAL FUNDED ADA				
Grades TK-3	147.49	145.60	144.19	142.38
Grades 4-6	127.25	123.73	117.32	109.52
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total	274.74	269.33	261.51	251.90
Funded Difference (Funded ADA less Actual ADA)	22.35	9.16	14.08	5.49
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA		9.80	9.80	13.0
		5.00	5.00	15.0



Piner-Olivet Union Elementary (70870) - FY2022/23 2nd Interim		2.8	.2023		
	2021-22		2022-23	2023-24	2024-25
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$ 9,900	\$	11,652	\$ 12,949	\$ 13,55
Grades 4-6	\$ 9,102	\$	10,713	\$ 11,905	\$ 12,46
Grades 7-8	\$ 9,371	\$	11,031	\$ 12,259	\$ 12,83
Grades 9-12	\$ 11,143	\$	13,117	\$ 14,576	\$ 15,20
Base Grants					
Grades TK-3	\$ 8,093	\$	9,166	\$ 9,911	\$ 10,2
Grades 4-6	\$ 8,215	\$	9,304	\$ 10,060	\$ 10,4
Grades 7-8	\$ 8,458	\$	9,580	\$ 10,359	\$ 10,7
Grades 9-12	\$ 9,802	\$	11,102	\$ 12,005	\$ 12,4
Grade Span Adjustment					
Grades TK-3	\$ 842	\$	953	\$ 1,031	\$ 1,0
Grades 9-12	\$ 255	\$	289	\$ 312	3
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$ 8,935	\$	10,119	\$ 10,942	\$ 11,3
Grades 4-6	\$ 8,215	\$	9,304	\$ 10,060	\$ 10,4
Grades 7-8	\$ 8,458	\$	9,580	\$ 10,359	\$ 10,7
Grades 9-12	\$ 10,057		11,391	12,317	12,7
Prorated Base Grants					
Grades TK-3	\$ 8,093	\$	9,166	\$ 9,911	\$ 10,2
Grades 4-6	\$ 8,215	\$	9,304	\$ 10,060	\$ 10,4
Grades 7-8	\$ 8,458	\$	9,580	\$ 10,359	\$ 10,7
Grades 9-12	\$ 9,802	\$		\$ 12,005	\$ 12,4
Prorated Grade Span Adjustment					
Grades TK-3	\$ 842	\$	953	\$ 1,031	\$ 1,0
Grades 9-12	\$ 255	\$	289	\$ 312	\$ 3
Supplemental Grant	20%		20%	20%	2
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$ 1,787	\$	2,024	\$ 2,188	\$ 2,2
Grades 4-6	\$ 1,643	\$	1,861	\$ 2,012	\$ 2,0
Grades 7-8	\$ 1,692	\$	1,916	\$ 2,072	\$ 2,1
Grades 9-12	\$ 2,011	\$	2,278	\$ 2,463	\$ 2,5
Actual - 1.00 ADA, Local UPP as follows:	53.99%		59.88%	63.64%	65.2
Grades TK-3	\$ 965	\$	1,212	\$ 1,393	\$ 1,4
Grades 4-6	\$ 887	\$	1,114	\$ 1,280	\$ 1,3
Grades 7-8	\$ 913	\$	1,147	\$ 1,318	\$ 1,3
Grades 9-12	\$ 1,086	\$	1,364	\$ 1,568	\$ 1,6
Concentration Grant (>55% population)	65%		65%	65%	6
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$ 5,808	\$	6,577	7,112	\$ 7,3
Grades 4-6	\$ 5,340	\$	6,048	\$ 6,539	\$ 6,7
Grades 7-8	\$ 5,498	\$	6,227	\$ 6,733	\$ 6,9
Grades 9-12	\$ 6,537	\$	7,404	\$ 8,006	\$ 8,2
Actual - 1.00 ADA, Local UPP >55% as follows:	0.0000%		4.8800%	8.6400%	10.200
Grades TK-3	\$ -	\$	321	\$ 615	\$ 7
Grades 4-6	\$ -	\$	295	\$ 565	\$ 6
Grades 7-8	\$ -	\$	304	\$ 582	\$ 7
Grades 9-12	\$ -	\$	361	\$ 692	\$ 8



Olivet Elementary Charter (6066344) - FY2022/23 2nd Interim			2.8.202	3				
		2021-22	202	2-23		2023-24		2024-25
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation		5.07%	13.	26%		8.13%		3.54%
Base Grant Proration Factor		0.00%	0.0	00%		0.00%		0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.0	00%		0.00%		0.00%
LCFF Entitlement								
Base Grant		\$2,255,010	\$	2,620,849		\$2,668,558		\$2,783,827
Grade Span Adjustment		151,434		179,869		179,301		181,539
Supplemental Grant		242,955		298,332		321,523		324,352
Concentration Grant		-		-		26,841		-
Add-ons: Targeted Instructional Improvement Block Grant		-		-		-		-
Add-ons: Home-to-School Transportation		-		-		-		-
Add-ons: Small School District Bus Replacement Program		-		-		-		-
Add-ons: Transitional Kindergarten		-		39,157		37,048		49,319
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$2,649,399	Ś	3,138,207		\$3,233,271		\$3,339,037
Miscellaneous Adjustments			*			-		-
Economic Recovery Target		-		-		-		-
Additional State Aid		-		-		-		-
Total LCFF Entitlement		2,649,399	3	,138,207		3,233,271		3,339,037
LCFF Entitlement Per ADA	\$	9,559	\$	11,031	\$	12,072	\$	12,377
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$	995,864	\$	1,329,664	\$	1,392,144	\$	1,418,926
EPA (for LCFF Calculation purposes)	\$	231,302	\$	109,836	\$	193,592	\$	249,836
Local Revenue Sources:								
Property Taxes (Object 8021 to 8089)	\$	-	\$	-	\$	-	\$	-
In-Lieu of Property Taxes (Object Code 8096)		1,422,233		1,698,707		1,647,535		1,670,275
Property Taxes net of In-Lieu	\$	-	\$	-	\$	-	\$	-
TOTAL FUNDING		2,649,399	3	,138,207		3,233,271		3,339,037
Basic Aid Status	\$	-	\$	-	\$	-	\$	-
Excess Taxes	\$	-	\$	-	\$	-	\$	-
EPA in Excess to LCFF Funding	\$	-	\$	-	\$	-	\$	-
Total LCFF Entitlement		2,649,399	3	,138,207		3,233,271		3,339,037
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual		73.31789035%	42.	11134218%		42.11134218%		42.11134218%
% of Adjusted Revenue Limit - P-2		73.31789035%		11134218%		42.11134218%		42.11134218%
EPA (for LCFF Calculation purposes)	\$	231,302	\$	109,836	\$	193,592	\$	249,836
EPA, Current Year (Object Code 8012)	\$	231,302	Ś	109,836	\$	193,592	Ś	249,836
(P-2 plus Current Year Accrual)	7	,502		,	+	,552	+	,000
EPA, Prior Year Adjustment (Object Code 8019)	\$	(26,745.00)	\$	35,019.00	\$	-	\$	-
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)		-		-		-		-



Olivet Elementary Charter (6066344) - FY2022/23 2nd Interim		2.8	.2023		
	2021-22		2022-23	2023-24	2024-25
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,406,444	\$	2,800,718	\$ 2,847,859	\$ 2,965,366
Supplemental and Concentration Grant funding in the LCAP year Percentage to Increase or Improve Services	\$ 242,955 10.10%		298,332 10.65%	\$ 348,364 12.23%	\$ 324,352 10.94%
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	295		309	288	287
COE Enrollment	-		-	-	-
Total Enrollment	295		309	288	287
Unduplicated Pupil Count	177		169	158	157
COE Unduplicated Pupil Count	-		-	-	-
Total Unduplicated Pupil Count	177		169	158	157
Rolling %, Supplemental Grant	50.4800%		53.2600%	56.4500%	54.6900%
Rolling %, Concentration Grant	50.4800%		53.2600%	56.4500%	54.6900%



Olivet Elementary Charter (6066344) - FY2022/23 2nd Interim	2.			
	2021-22	2022-23	2023-24	2024-25
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)				
Grades TK-3				-
Grades 4-6		-	-	-
Grades 7-8		-	-	_
Grades 9-12		-	-	-
LCFF Subtotal		-	-	-
NSS		-	-	-
Combined Subtotal	_	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	-	-	-	-
Current Year ADA				
Grades TK-3	176.04	188.74	173.91	170.14
Grades 4-6	95.26	95.75	93.93	99.64
Grades 7-8	-	-	-	-
Grades 9-12		-	-	-
LCFF Subtotal	271.30	284.49	267.84	269.78
NSS		-	-	-
Combined Subtotal	271.30	284.49	267.84	269.78
Change in LCFF ADA (excludes NSS ADA)	271.30	284.49	267.84	269.78
	2/1.30	207.73	207.04	209.70



	066344) - FY2022/23 2nd Interim 2.8.2023							
	2021-22	2022-23	2023-24	2024-25				
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for o	charter schools under Section	123 of AB 181 will b	e allocated outside o	f the LCFF and ap				
'ield Calculation								
Total ADA	271.30							
Total Enrollment	295.00							
Attendance Yield	91.9661%							
Quotient	1.0216							
2021-22 Proxy ADA								
Grades TK-3	179.85							
Grades 4-6	97.32							
Grades 7-8	-							
Grades 9-12								
subtotal NSS	277.17							
Combined Subtotal								
unded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	179.85	188.74	173.91	170.14				
Grades 4-6	97.32	95.75	93.93	99.64				
Grades 7-8	-	-	-	-				
Grades 9-12	-	-	-	-				
ubtotal	277.17	284.49	267.84	269.7				
	Current	Current	Current	Curren				
unded NSS ADA								
Grades TK-3	-	-	-	-				
Grades 4-6	-	-	-	-				
Grades 7-8	-	-	-	-				
Grades 9-12	-	-	-	-				
ubtotal	-	-	-	-				
NPS, CDS, & COE Operated								
Grades TK-3	-	-	-	-				
Grades 4-6	-	-	-	-				
Grades 7-8	-	-	-	-				
Grades 9-12	-	-	-	-				
ubtotal	-	-	-	-				
ACTUAL ADA (Current Year Only)								
Grades TK-3	176.04	188.74	173.91	170.14				
Grades 4-6	95.26	95.75	93.93	99.64				
Grades 7-8	-	-	-	-				
Grades 9-12	-	-	-	-				
otal Actual ADA	271.30	284.49	267.84	269.78				
OTAL FUNDED ADA								
Grades TK-3	179.85	188.74	173.91	170.14				
Grades 4-6	97.32	95.75	93.93	99.64				
Grades 7-8	-	-	-	-				
Grades 9-12	-	-	-	-				
otal	277.17	284.49	267.84	269.7				
unded Difference (Funded ADA less Actual ADA)	5.87	-	-	-				
UNDED ADA for the Transitional Kindergarten Add-on								
		13.92	12.18	15.6				



Olivet Elementary Charter (6066344) - FY2022/23 2nd Interim	2.8.2023								
		2021-22		2022-23		2023-24		2024-25	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	9,837	\$	11,197	\$	12,280		12,56	
Grades 4-6	\$	9,044	\$	10,295	\$	11,291	\$	11,5	
Grades 7-8	\$	9,312	\$	10,600	\$	11,626	\$	11,8	
Grades 9-12	\$	11,072	\$	12,604	\$	13,824	\$	14,1	
Base Grants									
Grades TK-3	\$	8,093	\$	9,166	\$	9,911	\$	10,2	
Grades 4-6	\$	8,215	\$	9,304	\$	10,060	\$	10,4	
Grades 7-8	\$	8,458	\$	9,580	\$	10,359	\$	10,7	
Grades 9-12	\$		\$	11,102		12,005		12,4	
Grade Span Adjustment									
Grades TK-3	\$	842	\$	953	\$	1,031	Ś	1,0	
Grades 9-12	\$	255	\$	289	\$	312		3	
	Ļ	255	Ļ	205	ç	512	ڔ	J	
Prorated Base, Supplemental and Concentration Rate per ADA	<u>,</u>	0.025	~			10.042	~		
Grades TK-3	\$	8,935	\$		\$	10,942		11,3	
Grades 4-6	\$	8,215	\$	9,304		,	\$	10,4	
Grades 7-8	\$	8,458	\$	9,580	\$	10,359	\$	10,7	
Grades 9-12	\$	10,057	Ş	11,391	Ş	12,317	Ş	12,7	
Prorated Base Grants									
Grades TK-3	\$	8,093	\$		\$	9,911	\$	10,2	
Grades 4-6	\$	8,215	\$	9,304		10,060	\$	10,4	
Grades 7-8	\$	8,458	\$	9,580	\$	10,359	\$	10,7	
Grades 9-12	\$	9,802	\$	11,102	\$	12,005	\$	12,4	
Prorated Grade Span Adjustment									
Grades TK-3	\$	842	\$	953	\$	1,031	\$	1,0	
Grades 9-12	\$	255	\$	289	\$	312	\$	3	
Supplemental Grant		20%		20%		20%		2	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	1,787	\$	2,024	\$	2,188	\$	2,2	
Grades 4-6	\$	1,643	\$	1,861	\$	2,012	\$	2,0	
Grades 7-8	\$	1,692	\$	1,916	\$	2,072	\$	2,1	
Grades 9-12	\$	2,011	\$	2,278	\$	2,463	\$	2,5	
Actual - 1.00 ADA, Local UPP as follows:		50.48%		53.26%		56.45%		54.6	
Grades TK-3	\$	902	\$		\$	1,235	Ś	1,2	
Grades 4-6	\$	829	\$	991	\$		\$	1,1	
Grades 7-8	\$	854	\$	1,020	\$			1,1	
Grades 9-12	\$	1,015	\$	1,213	\$	1,391		1,3	
Concentration Grant (>55% population)	•	65%		65%		65%		6	
Maximum - 1.00 ADA, 100% UPP Grades TK-3	\$	5,808	\$	6,577	ć	7,112	¢	7,3	
Grades 4-6	\$ \$	5,808	ې \$	6,048	ې \$	6,539	ې \$	7,3 6,7	
Grades 7-8	\$ \$	5,340	ې \$	6,048	ې \$		ې \$	6,9	
Grades 7-8 Grades 9-12	\$ \$	5,498 6,537	\$ \$	6,227 7,404		6,733 8,006	\$ \$	6,9 8,2	
	Ŷ		Ŷ	0.0000%	Ŷ		Ŷ		
Actual - 1.00 ADA, Local UPP >55% as follows: Grades TK-3	\$	0.0000%	\$	0.0000%	\$	<i>1.4500%</i> 103	\$	0.000	
		-		-		95		-	
Grades 4-6	\$	-	\$	-	\$		\$	-	
Grades 7-8	\$	-	\$	-	\$	98	\$	-	
Grades 9-12	\$	-	\$	-	\$	116	\$		



Morrice Schaefer Charter (6109144) - FY2022/23 2nd Interim			2.8.2023			
		2021-22	2022-23	2023-24		2024-25
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation		5.07%	13.26%	8.13%		3.54%
Base Grant Proration Factor		0.00%	0.00%	0.00%		0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%		0.00%
LCFF Entitlement						
Base Grant		\$2,496,205	\$2,326,273	\$2,433,693		\$2,533,104
Grade Span Adjustment		138,374	135,612	146,330		150,575
Supplemental Grant		304,663	323,738	374,619		414,521
Concentration Grant		-	78,091	144,894		177,928
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-		-
Add-ons: Home-to-School Transportation		-	-	-		-
Add-ons: Small School District Bus Replacement Program		-	-	-		-
Add-ons: Transitional Kindergarten				30,295		42,328
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$2,939,242	\$2,863,714	\$3,129,831		\$3,318,456
Miscellaneous Adjustments		<i>\$2,333,242</i>	\$2,803,714	\$3,123,031		<i>33,310,430</i>
Economic Recovery Target		-	-	-		-
Additional State Aid		_	-	-		-
Total LCFF Entitlement		2,939,242	2,863,714	3,129,831		3,318,456
LCFF Entitlement Per ADA	\$	9,596	\$ 11,358	\$ 12,826	\$	13,529
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$	1,113,519	\$ 1,262,227	\$ 1,453,911	\$	1,574,248
EPA (for LCFF Calculation purposes)	\$	227,925	\$ 95,944	\$ 174,907	\$	225,618
Local Revenue Sources:						
Property Taxes (Object 8021 to 8089)	\$	-	\$-	\$-	\$	-
In-Lieu of Property Taxes (Object Code 8096)		1,597,798	1,505,543	1,501,013		1,518,590
Property Taxes net of In-Lieu	\$	-	\$ -	\$ -	\$	-
TOTAL FUNDING		2,939,242	2,863,714	3,129,831		3,318,456
Basic Aid Status	\$	-	\$-	\$ -	\$	-
Excess Taxes	\$	-	\$ -	\$ -	\$	-
EPA in Excess to LCFF Funding	\$	-	\$-	\$-	\$	-
Total LCFF Entitlement		2,939,242	2,863,714	3,129,831		3,318,456
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual		73.31789035%	42.11134218%	42.11134218%	6	42.111342189
% of Adjusted Revenue Limit - P-2		73.31789035%	42.11134218%	42.11134218%	6	42.111342189
EPA (for LCFF Calculation purposes)	\$	227,925	\$ 95,944	\$ 174,907	\$	225,618
EPA, Current Year (Object Code 8012)	\$	227,925	\$ 95,944	\$ 174,907	Ś	225,618
(P-2 plus Current Year Accrual)	Ý	227,523	- 55,544	- 1,-,507	Ŷ	220,010
EPA, Prior Year Adjustment (Object Code 8019)	\$	(27,272.00)	\$ 9,001.00	\$ -	\$	-
(P-A less Prior Year Accrual)	7	(=: ,=: =:00)	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Ŧ	
Accrual (from Data Entry tab)		-	-	-		-



Morrice Schaefer Charter (6109144) - FY2022/23 2nd Interim		2	.8.2023		
		2021-22	2022-23	2023-24	2024-25
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>) Supplemental and Concentration Grant funding in the LCAP year Percentage to Increase or Improve Services	\$ \$	2,634,579 304,663 11.56%	, , ,	2,580,023 \$ 519,513 \$ 20.14%	2,683,679 592,449 22.08%
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment		326	303	294	292
COE Enrollment		-	-	-	-
Total Enrollment		326	303	294	292
Unduplicated Pupil Count		209	234	227	226
COE Unduplicated Pupil Count		-	-	-	-
Total Unduplicated Pupil Count		209	234	227	220
Rolling %, Supplemental Grant		57.8200%	65.7500%	72.6000%	77.2300%
Rolling %, Concentration Grant		53.9900%	59.8800%	63.6400%	65.2000%



Morrice Schaefer Charter (6109144) - FY2022/23 2nd Interim	2.	8.2023					
	2021-22	2022-23	2023-24	2024-25			
SUMMARY OF LCFF ADA							
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)							
Grades TK-3		-	-	-			
Grades 4-6		-	-	-			
Grades 7-8		-	-	-			
Grades 9-12		-	-	-			
LCFF Subtotal	-	-	-	-			
NSS	-	-	-	-			
Combined Subtotal	-	-	-	-			
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)							
Grades TK-3		-	-	-			
Grades 4-6		-	-	-			
Grades 7-8		-	-	-			
Grades 9-12		-	-	-			
LCFF Subtotal	-	-	-	-			
NSS	-	-	-	-			
Combined Subtotal	-	-	-	-			
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)							
Grades TK-3	-	-	-	-			
Grades 4-6	-	-	-	-			
Grades 7-8	-	-	-	-			
Grades 9-12	-	-	-	-			
LCFF Subtotal	-	-	-	-			
NSS	-	-	-	-			
Combined Subtotal	-	-	-	-			
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)							
Grades TK-3		-					
Grades 4-6		_	_	_			
Grades 7-8							
Grades 9-12		-	-	-			
LCFF Subtotal		-					
NSS		-	-	-			
Combined Subtotal							
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	-	-	-	-			
Current Year ADA							
Grades TK-3	163.53	142.30	141.93	141.12			
Grades 4-6	141.26	109.84	102.09	104.16			
Grades 7-8	-	-	-	-			
Grades 9-12	-	-	-	-			
LCFF Subtotal	304.79	252.14	244.02	245.28			
NSS	-	-	-	-			
Combined Subtotal	304.79	252.14	244.02	245.28			
	204 70	252.44	244.02	245 22			
Change in LCFF ADA (excludes NSS ADA)	304.79	252.14	244.02	245.28			
	Increase	Increase	Increase	Increase			



Morrice Schaefer Charter (6109144) - FY2022/23 2nd Interim	2	.8.2023		
	2021-22	2022-23	2023-24	2024-25
2021-22 Proxy ADA Determination - for <u>School District Calculations only</u> . Funding for	or charter schools under Section	123 of AB 181 will b	e allocated outside o	of the LCFF and ap
Yield Calculation				
Total ADA	304.79			
Total Enrollment	326.00			
Attendance Yield	93.4939%			
Quotient	1.0050			
2021-22 Proxy ADA				
Grades TK-3	164.34			
Grades 4-6	141.96			
Grades 7-8	-			
Grades 9-12				
Subtotal	306.30			
NSS				
Combined Subtotal				
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	164.34	142.30	141.93	141.12
Grades 4-6	141.96	109.84	102.09	104.1
Grades 7-8	-	-	-	-
Grades 9-12		-	-	-
Subtotal	306.30	252.14	244.02	245.23
	Current	Current	Current	Curren
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
NPS, CDS, & COE Operated				
Grades TK-3	_	-		
Grades 4-6				
Grades 7-8				
Grades 9-12				
Subtotal				
ACTUAL ADA (Current Year Only)				
Grades TK-3	163.53	142.30	141.93	141.12
Grades 4-6	141.26	109.84	102.09	104.1
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	304.79	252.14	244.02	245.28
TOTAL FUNDED ADA		LOLILI	211102	21012
Grades TK-3	164.34	142.30	141.93	141.1
Grades 4-6	141.96	109.84	102.09	104.10
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total	306.30	252.14	244.02	245.2
Funded Difference (Funded ADA less Actual ADA)	1.51	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on			0.00	10.1
Current Year TK ADA		-	9.96	13.4



Morrice Schaefer Charter (6109144) - FY2022/23 2nd Interim	2.8.2023								
		2021-22		2022-23		2023-24		2024-25	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	9,968	\$	11,771	\$	13,145	\$	13,83	
Grades 4-6	\$	9,165	\$	10,823	\$	12,086	\$	12,71	
Grades 7-8	\$	9,436	\$	11,144	\$	12,445	\$	13,09	
Grades 9-12	\$	11,220	\$	13,250	\$	14,797	\$	15,56	
Base Grants									
Grades TK-3	\$	8,093	\$	9,166	\$	9,911	\$	10,26	
Grades 4-6	\$	8,215	\$	9,304	\$	10,060	\$	10,41	
Grades 7-8	\$	8,458	\$	9,580	\$	10,359	\$	10,72	
Grades 9-12	\$	9,802		11,102			\$	12,43	
Grade Span Adjustment									
Grades TK-3	\$	842	\$	953	\$	1,031	Ś	1,06	
Grades 9-12	\$	255	\$	289	\$	312		32	
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	8,935	\$	10,119	\$	10,942	\$	11,32	
Grades 4-6	\$	8,215	\$,	\$	10,060	\$	10,41	
Grades 4-0 Grades 7-8	\$	8,458	\$	9,580	\$	10,000	\$	10,41	
Grades 9-12	\$	10,057		11,391		12,317		10,72	
	Ŷ	10,057	Ļ	11,551	Ŷ	12,517	Ļ	12,75	
Prorated Base Grants Grades TK-3	\$	8,093	\$	9,166	\$	9,911	ć	10.20	
Grades 4-6	\$ \$	8,215	ې \$		ې \$	10,060	ې \$	10,2	
Grades 7-8	\$ \$	8,458	ې \$	9,504 9,580	\$ \$,	ې \$	10,4	
Grades 9-12	\$ \$	9,802	ې \$		\$ \$	10,359 12,005	ې \$	10,72	
Prorated Grade Span Adjustment		-,		, -		,		, -	
Grades TK-3	\$	842	\$	953	\$	1,031	\$	1,00	
Grades 9-12	\$	255		289	\$	312		32	
Supplemental Grant		20%		20%		20%		20	
Maximum - 1.00 ADA, 100% UPP		2078		2078		2070		20	
Grades TK-3	\$	1,787	\$	2,024	\$	2,188	\$	2,26	
Grades 4-6	\$	1,643	\$,	\$	2,012		2,20	
Grades 4-0	\$	1,692	\$		\$	2,012		2,00	
Grades 9-12	\$ \$	2,011			\$ \$	2,463		2,12	
	Ŷ		Ŷ		Ŷ		Ŷ		
Actual - 1.00 ADA, Local UPP as follows:	\$	57.82%	ć	65.75%	ć	72.60%	\$	77.23	
Grades TK-3		1,033	\$	1,331		1,589		,	
Grades 4-6	\$	950	\$		\$	1,461		1,60	
Grades 7-8 Grades 9-12	\$ \$	978 1,163	\$ \$	1,260 1,498	\$ \$	1,504 1,788	\$ \$	1,65	
	Ş	,	Ş	,	Ş	,	Ş	1,9	
Concentration Grant (>55% population)		65%		65%		65%		6	
Maximum - 1.00 ADA, 100% UPP Grades TK-3	\$	5,808	ć	6 577	ć	7 112	ć	7.20	
Grades 1K-3 Grades 4-6			\$ ¢	6,577		7,112		7,36	
Grades 4-6 Grades 7-8	\$ \$	5,340	\$ ¢		\$ ¢	6,539	\$	6,7	
Grades 7-8 Grades 9-12	\$ \$	5,498 6,537	\$ \$	6,227 7,404	\$ \$	6,733 8,006	\$ \$	6,97 8,28	
	Ŷ		Ŧ		Ŷ		Ŷ		
Actual - 1.00 ADA, Local UPP >55% as follows: Grades TK-3	\$	0.0000%	ć	4.8800%	ć	<i>8.6400%</i>	ć	10.2000	
		-	\$		\$	615	\$	75	
Grades 4-6	\$	-	\$	295	\$	565	\$	69	
Grades 7-8	\$	-	\$	304	\$	582	\$	7:	
Grades 9-12	\$	-	\$	361	\$	692	\$	84	

2022-23 2nd Interim

Based on the May Revise and BASC LCFF Calculator District 43 General Funds (01, 04, 05)

	2nd Interim	Subsequent Year	Subsequent Year
Revenue	2022-2023	2023-2024	2024-2025
Revenue	2022-2023	2020-2024	2027-2025
LCFF Target COLA	6.56%	8.13%	3.54%
Basic Aid Supplement		\$2,400,000	\$2,400,000
Enrollment	Estimated: 893	Estimated: 848	Estimated: 841
	791.42	753.92	756.1
ADA (Projected P-2)			
Supplemental Grant %		Γ	Γ
Jack London/District - also used for Concentration Grant % for Charter Schools	59.88%	63.64%	65.20%
Olivet	53.26%	56.45%	54.69%
Schaefer	65.75%	72.60%	77.23%
Other Revenue Changes			
Federal State	Education one-time re- 2nd Interim. FY22-23 has increased increases due to remai on-going transportatio Opportunities Plan (EL subsequent years.	unts have increased for venue (resource 3305 & l revenues and correspond ning and new one-time n add-on (\$86,194) and OP) are included in 2nd	3308) are included in onding expenditure COVID funds. Also, Extended Learning d Interim and
Local	FY22-23 has increased	l revenues due to intera	agency revenues.
Expenditures	2022-2023	2023-2024	2023-2024
Certificated Salaries		T	
Staffing: FTE (includes Admin)	51.3	50.3	50.3
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185
Classified Salaries		1	
Staffing: FTE (includes Management & Confidential)	32.4	32.4	32.4
Step & Column	Actual expected	Actual expected	Actual expected
Expenditures continued	2022-2023	2023-2024	2023-2024
Benefits			
Benefits	2022-2023	2020-2024	2020-2024

2022-23 2nd Interim

Based on the May Revise and BASC LCFF Calculator District 43 General Funds (01, 04, 05)

District 45 General Fullus (01, 04, 05)								
	2nd Interim	Subsequent Year	Subsequent Year					
STRS (State Teachers' Retirement System)	19.10%	19.10%	19.10%					
PERS (Public Employees' Retirement System)	25.37%	27.00%	28.10%					
FICA (Social Security)	6.20%	6.20%	6.20%					
Medicare	1.45%	1.45%	1.45%					
SUI (State Unemployment Insurance)	0.50%	0.20%	0.20%					
WCI (Worker's Compensation Insurance)	1.51%	1.51%	1.51%					
Health/Welfare Benefits								
Medical	Caps are \$900 single, \$1,250 double, \$1,400 family	Caps are \$925 single, \$1,300 double, \$1,475 family	Caps are \$950 single, \$1,350 double, \$1,550 family					
Dental/Vision/Life	No cap No cap		No cap					
Retiree Health Benefits	Caps vary according to contract	Caps vary according to contract	Caps vary according to contract					
Retirement Incentive	\$3600 (1 Retiree)							
Other Expenditures								
Books & Supplies	Increase due to one-time COVID expenditures	Reductions as COVID funds are spent in PY	Reductions as COVID funds are spent in PY and general budget reductions					
Services & Other Operating Expenses	20% increase in Property/Liability							
Capital Outlay	None	None	None					
Routine Maintenance	\$525,801	\$555,105	\$580,738					
Special Ed Contribution	\$2,992,678	\$3,138,884	\$3,264,085					
Transfer Out (Obj 7600-7626)	\$0	\$0	\$0					

SSC School District and Charter School Financial Projection Dartboard 2023-24 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2023-24 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS										
Factor	2022-23	2023-24 ¹	2024-25	2025-26	2026-27					
Department of Finance Statutory COLA	6.56%	8.13%	3.54%	3.31%	3.23%					
Planning COLA	6.56%	8.13%	3.54%	3.31%	3.23%					

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.13%	\$745	\$756	\$779	\$903
2023-24 Base Grants	\$9,911	\$10,060	\$10,359	\$12,005
Grade Span Adjustment Factors	10.4%	-		2.6%
Grade Span Adjustment Amounts	\$1,031	_	_	\$312
2023-24 Adjusted Base Grants ²	\$10,942	\$10,060	\$10,359	\$12,317
Transitional Kindergarten (TK) Add-On ³	\$3,042	_	_	_

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors	6	2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		6.00%	3.44%	2.77%	2.49%	2.74%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170	\$170
	Restricted per ADA	\$67	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.78	\$39.12	\$40.41	\$41.72
Wandate Block Grant (District)	Grades 9-12 per ADA	\$67.31	\$72.78	\$75.36	\$77.85	\$80.36
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.83	\$20.53	\$21.21	\$21.90
Walldate Block Grafit (Charter)	Grades 9-12 per ADA	\$50.98	\$55.12	\$57.07	\$58.96	\$60.86
Interest Rate for Ten-Year Treasu	ries	3.78%	3.23%	2.79%	2.70%	2.80%
CalSTRS Employer Rate ⁴		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		25.37%	27.00%	28.10%	28.80%	29.20%
Unemployment Insurance Rate ⁵		0.50%	0.20%	0.20%	0.20%	0.20%
Minimum Wage ⁶		\$15.50	\$16.00	\$16.40	\$16.80	\$17.20

STATE MINIMUM RESERVE REQUIREMENTS		
Reserve Requirement	District ADA Range	
The greater of 5% or \$75,000	0 to 300	
The greater of 4% or \$75,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

⁶Minimum wage rates are effective January 1 of the respective year.



¹Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education.

 $^{^{2}}$ Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2022-23 is final based on the 2021-22 Enacted Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

BUDGET SUMMARY

PINER-OLIVET UNION SCHOOL DISTRICT

To:	The Governing Board
From:	Dr. Kay Vang, Chief Business Official
Subject:	The Second Interim Financial Report for 2022-23

The District's budget is a financial plan reflecting the District's Local Control Accountability Plan (LCAP) and Board designated essential services. The budget is not meant to be static, rather it is a fluid document that is updated several times each year to reflect changes in legislation, personnel, utility costs, etc. as new information is received on actual costs and revenues. It is important to remember that a budget is a best estimate at any given time as it was developed with the facts known at that specific time. This budget was developed using a technical process that included revenue forecasts, expenditure projections and identification of known carryovers. Reasonable average daily attendance (ADA), and cost of living adjustment (COLA) were used when planning and developing the budget. This process was applied to all district funds.

The Second Interim budget report is a snapshot in time of the district's revenue and expenditure forecasts for the current fiscal year, as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the Governor's January State Budget proposal and subsequent trailer bills, discuss changes from the First Interim budget report, adjust revenues and expenditures, and begin projecting the ending balances for funds and resources. The Second Interim report covers the period of time from July 1 through January 31, and must be submitted to the county office of education no later than March 15.

On January 10, 2023, the Governor released his proposed State Budget for the upcoming 2023-24 fiscal year. Governor Newsom's State Budget proposal assumes a slowing of the economy but still growing at the national and state level. The Budget includes a form of risk and uncertainty by proposing to utilize \$1.4 billion in one-time funds to increase LCFF funding, as well as, a mid-year cut of \$1.2 billion to the \$3.5 billion appropriated to the Arts, Music, and Instructional Material Discretionary Block Grant.

Local Control Funding Formula

The Governor's 2023-24 proposed budget includes an 8.13% COLA to the LCFF that, when combined with growth adjustments, will result in \$4.2 billion additional LCFF funds. However, at the time of the Budget proposal, two data points were still outstanding that are needed to calculate the final statutory COLA for 2023-24.

Moreover, the Governor's Budget is proposing an additional \$690 million to continue expanding access to TK for approximately 46,000 children turning five years old between February 2 and April 2.

The Budget proposal also includes \$165 million to maintain the TK classroom student-to-adult ratio of 12-to-1 for 2023-24. Funding to further reduce the ratio to 10-to-1 is not included in the proposal. TK funding is conditioned on the school district or charter school offering TK in the

year it receives the funding and on it maintaining an average TK class enrollment of no more than 24 students.

Declining enrollment protection for school districts will continue to be based on the greater of current year, prior year, or the average of the most recent three prior years' ADA. Charter schools will continue to be funded on current year ADA.

Planning Factors for 2022-23 and MYPs

Key planning factors incorporated into the 2022-23 Second Interim Report for multiyear projections are listed below and are based on the latest information available.

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	8.13%	3.54%
LCFF Investment	6.70%		
Grade Span Adjustment			
ТК-З	10.40%		
9-12	2.60%		
Special Education COLA	6.56%	8.13%	3.54%
Employer Benefit Rates			
CaISTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	27.00%	28.10%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Proposition 20 per ADA	\$67	\$67	\$67
Minimum Wage	\$15.50*	\$16.00**	\$16.40***
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to- adult ratio	\$3,042	\$3,289	\$3,405
Mandated Block Grant			
Districts	624.04	637.70	630.43
K-8 per ADA	\$34.94	\$37.78	\$39.12
9-12 per ADA	\$67.31	\$72.78	\$75.36
Charters	610.34	¢10.93	620.52
K-8 per ADA 9-12 per ADA	\$18.34 \$50.98	\$19.83 \$55.12	\$20.53 \$57.07
*Effective January 1, 2022			

*Effective January 1, 2023.

**Effective January 1, 2024.

***Effective January 1, 2025.

Key Guidance Based on Governor's Budget Proposal

Illustrated below is a summary of funding priorities in the Governor's Proposed Budget:

- 8.13% cost of living adjustment (COLA) to the Local Control Funding Formula, as well as an 8.13% COLA to special education and several other categorical programs outside the LCFF
- \$300 million (ongoing) to create an LCFF Equity Multiplier intended to close opportunity gaps
- \$855 million (ongoing) to implement the second year of transitional kindergarten (TK) expansion
- \$175.3 million (ongoing) to support an 8.13% COLA for California State Preschool Program reimbursement rates
- \$250 million (one-time) to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program
- \$100 million (one-time) for LEAs to provide high school seniors with cultural enrichment experiences
- \$301.7 million (ongoing) for Child Care and Development Programs and \$1.5 million (ongoing) for the Child and Adult Care Food Program to support an 8.13% COLA

General Fund (District - Funds 01, 04 and 05)

Overall Condition of the District

The multi-year projection shows deficit spending in the subsequent 2023-24 and 2024-25 fiscal years of \$1,602,293, and \$1,603,894 respectively.

MULTI-YEAR PROJECTION			
District (Fund 01, 04, 05)	2022-23	2023-24	2024-25
REVENUES	\$19,686,423.00	\$16,393,275.65	\$16,688,995.60
EXPENDITURES	\$19,392,820.00	\$17,995,569.12	\$18,292,889.96
NET INCREASE (DECREASE) IN FUND BALANCE	\$293,603.00	-\$1,602,293.47	-\$1,603,894.36

Currently, the District has sufficient reserves to maintain a positive financial status in the 2022-23 as well as subsequent years. Below is the minimum requirement of 4% which is the exact amount that the District has set aside for its reserve:

Reserve Standard Percentage Level	4%	4%	4%
Reserve Standard - by Percent			
(Line B3 times Line B4)	775,712.80	719,822.76	731,715.60
Reserve Standard - by Amount			
(\$75,000 for districts with less than 1,001 ADA, else 0)	75,000.00	75,000.00	75,000.00
District's Reserve Standard			
(Greater of Line B5 or Line B6)	775,712.80	719,822.76	731,715.60

Piner-Olivet receives Basic Aid Supplement Funding based on the number of students attending District charter schools who would not otherwise be served by the District and based on the amount of property taxes the District must share with the charter schools. This calculation includes students who live outside of the District boundaries and students attending grades 7 - 7

12. The District is projected to receive \$2,500,0000 for Basic Aid Supplement Funding in 2022-23 and \$2,400,000 in the subsequent fiscal years.

Enrollment/Average Daily Attendance (ADA) Trends

ADA used to project current and future revenues are conservative in nature as enrollment is trending smaller counts. The District receives the majority of its funding based on ADA which was historically 95% of enrollment. Based on P-1 attendance, ADA to enrollment percentages are lower than historical and at times even lower than the prior year. Thus, this decrease in ADA could mean less funding. The projected enrollment for 2022-23 is 894 and is budgeted to decline over the subsequent years to 844 and 841. The district continues to experience student absences and increased costs because of COVID-19 and long-term declining enrollment. While the ADA Loss Mitigation adjustment included in last year's budget trailer bill permitted the 2019-20 attendance yield to be used to amend reported ADA in 2021-22, the district will not be able to amend reported ADA for the 2022-23 or future years. However, the ADA Loss Mitigation adjusted 2021-22 ADA will be used in calculating the greater of the current year, prior year, or average ADA of the three most recent fiscal years to determine funded ADA for 2022-23, 2023-24, and 2024-25.

Retirement Packages

The retirement packages offered to retirees are specified in the contracts with the bargaining units. Retirees have the dollar amount of the employee-only cost at the time of retirement contributed by the District towards a health premium until the retiree attains the age of 65. At that time, there is no longer any District contribution. The District is projected to have nine (9) retirees on this plan at a cost of \$50,618. The District budgets and expends a similar amount each year.

General Fund Contributions to Restricted Programs

Some restricted programs have higher expenditures than revenues. Contributions to restricted programs are expected to increase in subsequent years. The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Expenditures	2022-2023	2023-2024	2023-2024
Routine Maintenance	\$525,801	\$555,105	\$580,738
Special Ed Contribution	\$2,992,678	\$3,138,884	\$3,264,085

Multi-Year Commitments

The District passed a General Obligation Bond measure in 1995 for \$10 million. Approximately half of those bonds were sold in 1995 and the remainder in 1998. The bonds were then refunded in 2003 when interest rates were lower. The bonds are being repaid from property taxes levied for that purpose. The bonds will be fully repaid in 2022. The District passed a second General Obligation Bond measure in 2010 for \$20 million. Approximately \$8.6 million of those bonds were sold in 2011, leaving approximately \$12 million in bonding authority. The bonds will be repaid from property taxes levied for that purpose. In 2020-21, the District executed the Forward Delivery Bond Purchase Agreement, dated January 6, 2021. The GO Refunding Bonds, Series 2021 with a principal amount of \$6,215,000 will be utilized for future bond projects such as security alarms, technology infrastructure, marquees, and school grounds.

Local Control Funding Formula (LCFF)

The District's LCFF funding estimate for 2022-23 is based on State budget information from the current School Services of California (SSC) Dartboard, which is used State-wide and is a County Office directive. Per enrollment trends, the District continues to anticipate a decline in its enrollment. Revenue projected at 1st Interim included a higher average daily attendance rate (ADA) assumption for all sites; whereas the ADA assumption at Second Interim was lower; thus decreasing the LCFF revenue projections for current. However, the LCFF revenue is projected to increase in subsequent years due to a COLA increase of 8.13% in 2023-24 compared to 5.38% at First Interim. Additionally, property taxes increased from \$6,509,228 at First Interim to \$6,722,640 at Second Interim. The LCFF Entitlement Per ADA increased as well, per the LCFF calculator.

	LCFF Revenue			
	(Fund 01, Objects 801	11, 8012, 8020-8089)		
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	
Current Year (2022-23)	13,747,078.00	13,742,151.00	0.0%	
1st Subsequent Year (2023-24)	14,023,402.00	14,316,091.00	2.1%	
2nd Subsequent Year (2024-25)	14,304,678.00	14,668,430.00	2.5%	

Federal Revenues

The District along with its charter schools received approximately \$2,110,427 in ESSER III funds in 2021-22, some of these one-time federal COVID dollars (resource 3212-3219) had not been fully spent in 2021-22 and are budgeted to be spent in 2022-23. These one-time federal COVID funds can easily obscure normal operating deficits; thus, districts *must remove the one-time funding in the subsequent years* and either discontinue the expenditure or budget for such expenditures with unrestricted funds unless another allowable restricted funding source is available.

In the current year, the percent change when comparing First Interim to Second Interim is within the district's percentage range. Second Interim federal revenue is projected at approximately \$1,887,111.

	First Interim	Second Interim	
	Projected Year Totals	Projected Year Totals	
Object Range / Fiscal Year	(Form 01CSI, Item 6A)	(Fund 01) (Form MYPI)	

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

Current Year (2022-23)	1,828,099.00	1,887,111.00
1st Subsequent Year (2023-24)	514,824.00	528,738.00
2nd Subsequent Year (2024-25)	514,824.00	528,738.00

Other State Revenues

Other State revenue increased when comparing First Interim to Second Interim due to on-going state revenues such as the *Transportation Add-on* at approximately \$86,194 and Extended Learning Opportunities Plan (ELOP). For Second Interim, both revenues are budgeted as on-going revenue until further notice.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)			
Current Year (2022-23)	4,203,130.00	4,314,724.00	
1st Subsequent Year (2023-24)	851,935.43	1,868,004.32	
2nd Subsequent Year (2024-25)	806,301.55	1,825,466.41	

Expenditures

Salaries and benefits make up the majority of any educational agency's budget. Certificated step and column costs are expected to increase by 1.45% each year. Classified step costs are expected to increase by 1.59% each year. Additionally, a cost of living adjustment of 5% in 2023-24 and 4% in 2024-25 for all salaries were included. Below are projected totals for salaries and benefits along with total expenditures for unrestricted resources:

	Projected Year Totals - Unrestricted (Resources 0000-1999)		
	Salaries and Benefits	Total Expenditures	Ratio
	(Form 01I, Objects 1000- 3999)	(Form 01I, Objects 1000- 7499)	of Unrestricted Salaries and Benefits
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures
Current Year (2022-23)	8,830,220.00	10,167,328.00	86.8%
1st Subsequent Year (2023-24)	9,378,767.57	10,727,152.73	87.4%
2nd Subsequent Year (2024-25)	9,809,116.62	11,191,321.21	87.6%

Fund Balance

The combined (unrestricted and restricted) ending fund balance in the 2022-23, 2023-24, and 2024-25 fiscal years are:

			101 101
Ending Fund Balance [Sum lines D2a-D2e2]	\$7,880,930.00	\$6,278,636.53	\$4,674,742.17

Some portions of this balance are reserved or designated for specific purposes. A breakdown of the 2022-23 projected ending balance is as follows:

District (Fund 01, 04, 05)	2022-23
Revolving Cash	\$3,000.00
Restricted	\$1,175,915.00
Designated for Spec. Ed & Facilities	\$5,150,589.00
Designated for Economic Uncertainties (4%)	\$775,713.00
Designated for Cash Flow (4%) - Resolution #564	\$775,713.00

Cash Flow

The District is anticipating having positive monthly cash balances during the 2022-23 school year. Cash is always closely monitored in order to ensure the District can meet its obligations. As a precaution, the District has established a line of credit with the County Treasury to operate if a negative cash balance should occur. In the current fiscal year, one-time COVID carryover balances are supporting the cash balances. In future budget years, the cash flow will look much differently.

Piner-Olivet Charter School Fund (Fund 07)

The District sponsors the Piner-Olivet Charter School. The Piner-Olivet Charter School's first year of operation was 1996-1997. The school serves students in grades 6 - 8. The Budget for the Piner-Olivet Charter School is included as part of this packet. The budget is based on the SSC Governor's Budget Dartboard. The budget reflects that the Charter School will have sufficient reserves due to one-time money that is supporting these reserves. Below is the combined (unrestricted and restricted) ending fund balance for 2022-23, 2023-24, and 2024-25:

Ending Fund Balance [Sum lines D2a-D2e2]	\$1,094,280.00	00 700 101 10	A4 440 044 00
Ending Fond Barance [Sum mics Data Daca]	\$1,094,280.00	\$1,121,887.99	\$1,118,811.02

A cash flow analysis projected through this fiscal year-end is attached. Current cash flow projections show a positive cash flow will be maintained in each month of the 2022-23 fiscal year.

Northwest Prep at Piner-Olivet Fund (Fund 09)

The District sponsors another charter school, Northwest Prep at Piner-Olivet. Northwest Prep's first year of operation was 2004-2005. The school serves students in grades 7 - 12. In 2022-23, the school discontinued its Online Academy serving students in grades K-12. It is the only school in the District with a high school population. The budget for Northwest Prep is included in this packet. The budget is based on the SSC Governor's Budget Dartboard. The budget reflects that the Charter School will have sufficient reserves due to one-time money being used to support ongoing expenses. The charter will need to make reductions in the subsequent years due to loss of one-time funding in order to remain fiscally solvent. Below is the combined (unrestricted and restricted) ending fund balance for 2022-23, 2023-24, and 2024-25:

Ending Fund Balance [Sum lines D2a-D2e2]	\$553,027.00	\$342,861.99	\$274,207.10
	1	+- 14,002100	4214,201.20

A cash flow analysis projected through this fiscal year-end is attached. Current cash flow projections show a positive cash flow will be maintained in each month of the 2022-23 fiscal year.

Cafeteria Fund (Fund 13)

The Cafeteria Fund is utilized for depositing and expending funds related to the Food Service Program. Total revenue budgeted for 2022-23 is \$631,530, total expenditures are \$625,181. Currently, the program is not projected to require a contribution due to the increase in meal reimbursement for breakfast (\$3.155) and lunch (\$5.305).

Deferred Maintenance Fund (Fund 14)

The Deferred Maintenance Fund is utilized for maintenance or upgrades in facilities that are twenty years old or older. Until 2008-2009, the District would transfer ½ of 1% of the General Fund expenditures to the Deferred Maintenance Fund each year with the State matching that amount most years. The 2009 State Budget Act affected this program by allowing this revenue to be used for any educational purpose for 2008-2009 through 2012-2013 (extended to 2014-2015) as well as allowing districts to not make a contribution. For those years through 2012-2013, the District did not make a transfer to the Deferred Maintenance Fund and any revenue received from the State for the Deferred Maintenance Program was used to balance the District's General Fund or was added to the District's Cash Flow Reserve. For 2013-2014, the Board took action to transfer \$100,000 from the District's General Fund to the Deferred Maintenance Fund. During the 2019-20 year the Board took action to not make the transfer to

the Deferred Maintenance fund for the 2020-21 through 2022-23 budget years in order to alleviate the stress on the General Fund balance and address deficit spending. For 2022-23, the projected fund balance is \$69,210.

Special Reserve Fund (Fund 17)

The Special Reserve Fund was initiated in 2009-2010. \$300,000 was transferred into this fund from the Deferred Maintenance Fund. Along with transferring these funds, the Board took action to designate these funds to be spent only on deferred maintenance items and only if necessary. The Special Reserve Fund ended the 2020-21 school year with a fund balance of \$0. On October 13, 2021, the Board took action to transfer \$500,000 from the General Fund's unassigned reserve to the Special Reserve Fund to update its technology devices, including serve rooms. For 2022-23, the projected fund balance is \$505,131.

Special Reserve Fund (OPEB) (Fund 20)

The Special Reserve Fund for Other Post Employment Benefits (OPEB), was created in 2014-2015 to address the liability calculated within the GASB 45 report along with the Independent Audit report. \$600,000 was transferred into the fund from the General Fund's unassigned reserve to begin to fund the District's approximate \$1.1 million unfunded OPEB liability. Fund 20, Special Reserve Fund ended the fiscal year 2020-21 with a fund balance of \$650,910 which was under-funded by \$451,210. On October 13, 2021, the Board took action to transfer \$500,000 from the General Fund's unassigned reserve to further fund the OPEB Fund's liability. For 2022-23, the projected fund balance is \$1,163,721.

Bond Fund (Fund 21)

The Bond Fund was re-established in 2010-2011. \$8,033,000 was initially deposited into this fund from the sale of general obligation bonds. Bond funds may only be spent on items included in the Measure L language that was included on the November, 2010 ballot. Total revenue budgeted for 2022-23 is \$26,000, total expenditures \$2,875,075 with a projected fund balance of \$2,096,614. It is projected that there will be expenses made from this fund during 2022-23 and that the budget would be updated periodically throughout the year to reflect bond projects.

Capital Facilities Account Fund (Fund 25)

The Capital Facilities Account Fund is utilized for depositing and expending developer fees. On April 13, 2022, the Board approved the Developer Fee Justification Study to increase its residential fee from \$2.42 to \$3.35 per square foot and its commercial fee from \$0.39 to \$0.55 per square foot. Total revenue budgeted for 2022-23 is \$166,000, total expenditures budgeted are \$94,453 with a projected fund balance of \$1,031,135. Developer fees are not budgeted until they are received. It is anticipated that there will be developer fees collected and spent during 2022-23 and that the budget would be updated periodically throughout the year to reflect those revenues and expenditures.

Conclusion:

Despite projected current and future year deficit spending, the projected budget and multi-year projections support the District being able to meet its financial obligations for the current and two subsequent years, therefore, the District is certifying "Positive".

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Barbar Data stand Data stand<	Piner-Ollivet Union Elementary 49-70870-0000000	2022-:	Multiyear Proje 23 2nd Interim MY ^{Combred}	c ction P (1) - District	2022-	Multiyear Proj 23 2nd Interim M ¹ ^{Umetricted}	ection YP (1) - District	2022-	Multiyear Proje 23 2nd Interim MY	ction P (1) - Distric
59.06.07.00 51.05.00.00 51.00.00 51.00.00 51.00.00 51.00.00 51.00.00 51.00.00 51.00.00 51.00.00 51.00.00 51.00.00 51.00.00 51.00.00	Description (Object Range) [Sum Detail]	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3	2022-23 Base Year	2023-24 Vear 7	2024-
12.014.9460 12.357/513.00 12.364.726.00 12.564.726.00 12.964.726.00 12.977.326	A. REVENUES & OTHER FINANCING SOURCES [Sum Lines] A1-A5c]	\$19,686,423.00	\$16,393,275.65	\$16,638,995.60	\$10,100,936.00	\$9,812,961.52	\$9,994,154.76	\$9,585,487.00	\$6,580,314.13	\$6,694,840.
1471110 537300	1. LCFF/Revenue Limit Sources (8010-8099)	12,018,986.00	12,537,639.00	12,881,263.00	11.831.949.00	12 350 602 00	00 355 803 51			
4,44,74,00 1,54,74,00 54,74,74,00 54,72,74,00 52,72,34,00 52,72,73,00 52,72,73,00 52,74,75,00	2 Federal Revenues (8100-8299)	1 887 111 00		00 957 973		00.200,000,000	12,034,226.00	187,037.00	187,037.00	187,037.00
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000 000 <td>a. Transfers in (8900-8929)</td> <td>0.0</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td></td> <td></td> <td></td> <td></td>	a. Transfers in (8900-8929)	0.0	0.00	0.00	0.00	0.00				
0.00 0.000 0.000 <t< td=""><td>b. Other Sources (8930-8979)</td><td>0.00</td><td>00.0</td><td>0.00</td><td>0.00</td><td>00.0</td><td></td><td>0.00</td><td>0.00</td><td>0.00</td></t<>	b. Other Sources (8930-8979)	0.00	00.0	0.00	0.00	00.0		0.00	0.00	0.00
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13761310 2465,356.0 2465,956.0 1,56,730 1,75,655.0 2465,451.0 2465,425.06 656,76.00 1,456,425.06 656,77.07 1,455,65 1,774,100 1,774,400 3,47,126.55 5,256,413.12 1,533,92.00 6,567.56.00 3,42,43.31 4,955,65 6,577.07 1,155,60 1,774,100 7,374,100 1,774,400 1,774,400 1,533,94.21 1,595,32.10 3,424,33.13 4,955,324.30 3,459,321.30 4,955,324.30 3,424,33.13 4,955,324.30 3,459,321.30 4,755,550 5,454,23.00 5,474,321 4,755,500 3,456,31.30 3,459,321.30 4,755,500 3,456,31.30 2,453,43.13 3,455,500 3,456,31.30 4,755,500 3,456,31.30 2,455,513.00 3,456,513.00 3,456,513.00 3,456,513.00 3,456,513.00 3,459,523.10 2,475,513.00 2,455,513.00 3,455,513.00 3,455,513.00 3,455,513.00 3,455,513.00 3,455,513.00 3,455,513.00 3,455,513.00 3,455,513.00 3,455,513.00 3,455,513.00 3,455,513.00 3,455,513.00 3,455,513.00 3,455,513.00 3,455		5,851,316.00	5,840,092.91	6,156,866.93	4,749,915.00	5,059,264.83	5.337.979.14	1 101 401 00		
37501150 374735615 365,570.46 2,65,570.00 2,65,570.00 1,19,677.01 1,19,672.01 1,19,677.01 1,19,672.01 1,19,672.01 1,19,672.01 1,19,672.01 1,19,672.01 1,19,672.01 1,19,672.01 1,19,672.01 1,19,723.01 1,19,723.01 1,19,723.01 1,19,723.01 1,19,723.01 1,19,723.01 1,19,723.01 1,19,723.01 1,19,723.01 1,19,723.01 1,19,723.01 1,19,723.01 1,19,723.01 1,19,723.01 1,19,723.01 1,19,723.01 1,19,723.01 <th< td=""><td></td><td>2,458,363.00</td><td>2,369,559.71</td><td>2,459,936.76</td><td>1,614,973.00</td><td>1,722,683.62</td><td>1,820,077 25</td><td>00'TO+'TOT'T</td><td>/80,828.08</td><td>818,937.7</td></th<>		2,458,363.00	2,369,559.71	2,459,936.76	1,614,973.00	1,722,683.62	1,820,077 25	00'TO+'TOT'T	/80,828.08	818,937.7
1.75,4/10 7.33,34.76 5,451,450 1,430,465.7 1,430,465.7 1,430,465.7 1,430,465.7 1,430,465.7 1,430,465.7 1,430,465.7 1,430,465.7 2,445,616.00 2,55,22.84 3,66,60 0	3. Employee Benefits (3000-3999)	3,750,135.00	3,747,296.19	3,826,704.86	2,465,332.00	2,596,819.12	2,651,110,23	00.066,646	646,876.09	639,859.5
60% 66%432.00 5,310,7355 5,761,077.3 1.106,916.00 1.353,94.71 1.391,446.92 7,76,516.00 3.956,223.84 3.966,023.84 000 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 011 0.00	4. Books and Supplies (4000-4999)	1,278,474.00	728,394.76	588,334.18	218,715.00	184,965.45	181,280.67	1.059.759.00	10.1/4/0CT/T	1,175,594.6
000 000 <td> Services and Other Operating Expenditures (5000- 5999) </td> <td>6,054,532.00</td> <td>5,310,225.55</td> <td>5,261,047.23</td> <td>1,308,916.00</td> <td>1,353,942.71</td> <td>1,391,446.92</td> <td>4,745,616.00</td> <td>3,956,282.84</td> <td>407,053.5 3,869,600.3</td>	 Services and Other Operating Expenditures (5000- 5999) 	6,054,532.00	5,310,225.55	5,261,047.23	1,308,916.00	1,353,942.71	1,391,446.92	4,745,616.00	3,956,282.84	407,053.5 3,869,600.3
Cost) 0.0 0.00 <th< td=""><td>6. Capital Outlay (6000-6999)</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>00.0</td><td></td><td></td><td></td></th<>	6. Capital Outlay (6000-6999)	0.00	0.00	0.00	0.00	0.00	00.0			
0.00 0.00 <th< td=""><td>7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)</td><td>0.0</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></th<>	7. Other Outgo (excluding Transfers of Indirect Costs) (7100-7299,7400-7499)	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100 0.00	8. Other Outgo - Transfers of Indirect Costs (7300- 7399)	0.00	0.00	0.00	(190,523.00)	(190,523.00)	(190,523.00)	190,523.00	190,523.00	190,523.00
0.00 0.00 <th< td=""><td>9. Other Financing Uses</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	9. Other Financing Uses									
000 1/1/5/1/5/1/5/1/5/1/5/1/5/1/5/1/5/1/5/1	a. Transfers Out (7600-7629)	0.00	0.00	0.00	00.0	0.00	0.0	0.00	000	
m) 0.00 0	b. Other Uses (7630-7699)	0.00	00.0	0.00	0.00	00.0	0.00		0.00	0.00
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	10. Other Adjustments (described in assumptions)	0.00	0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00
d Balance (3721-3751) 7,587,327.00 7,880,390.00 6,278,636.53 6,771,407.00 6,705,015.00 5,790,823.73 81,529.00 1,175,915.00 1,175,915.00 437,812.74 81,087 alance (370-3715) 3,000.00 3,010.00 3,1175.915.00 4,37,312.4 8,1,003	C. NET INCREASE (DECREASE) IN FUND BALANCE	293,603.00	(1,602,293.47)	(1,603,894.36)	(66,392.00)	(914,191.21)	(1,197,166.45)	359,995.00	(688,102.26)	(406,727.91)
	1. Beginning Fund Balance (9791-9795)	7,587,327.00	7,880,930.00	6,278,636.53	6.771.407.00	6.705.015.00	5 790 873 79	815 820.00	1117 047 00	
3,000,00 3,000,00 3,000,00 3,000,00 3,000,00 3,000,00 3,000,00 3,000,00 3,000,00 3,000,00 3,000,00 3,000,00 3,000,00 0,00	2. Ending Fund Balance [Sum lines D2a-D2e2]	\$7,880,930.00	\$6,278,636.53	\$4,674,742.17	\$6,705,015.00	\$5,790,823.79	\$4,593,657.34	\$1.175.915.00	00.CTE/C/T/T	48/,812.
1,175,915.00 487,812.74 81,084.83 0.00 0.00 1,175,915.00 487,812.74 81,084.83 (9750) 0.00 </td <td>a. Nonspendable (9710-9719)</td> <td>3,000.00</td> <td>3,000.00</td> <td>3,000.00</td> <td>3,000.00</td> <td>3,000.00</td> <td>3,000.00</td> <td>0.00</td> <td>00.0</td> <td>10</td>	a. Nonspendable (9710-9719)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	00.0	10
	b. Restricted (9740)	1,175,915.00	487,812.74	81,084.83	00.00	00:0	0.00	1,175,915.00	487.812.74	81 084 9
(9750) 0.00 <	c. Committed									7400/10
775,713.00 713,715.00 713,715.00 731,716.00 0.00 0.00 (Board Resolution 775,713.00 713,716.00 713,716.00 731,716.00 0.00 0.00 (Board Resolution 775,713.00 713,716.00 713,776.00 731,716.00 0.00 0.00 (Board Resolution 775,713.00 713,716.00 715,713.00 713,716.00 0.00 0.00 0.00 (Board Resolution 5,150,589.00 4,348,177.79 3,127,225.34 0,00 0.00 0.00 5,150,589.00 4,348,177.79 3,127,225.34 5,150,589.00 4,348,177.79 3,127,225.34 0.00 0.00 tainties (9789) 775,713.00 715,13.00 719,823.00 713,716.00 719,823.00 719,823.00 717,719 3,127,225.34 0.00 0.00 tainties (9789) 775,713.00 719,823.00 719,823.00 719,823.00 719,823.00 719,719.00 719,710.00 719,710.00 719,710.00 719,710.00 719,710.00 719,710.00 719,710.00 719,710.00	1. Stabilization Arrangements (9750)	0.00	0.00	0.00	00.0	00.00	0.00	0.00	0.00	10
(Board Resolution 775,713.00 719,823.00 731,716.00 731,716.00 731,716.00 731,716.00 731,716.00 731,716.00 731,716.00 731,716.00 731,716.00 731,716.00 731,716.00 731,716.00 731,716.00 731,716.00 731,716.00 731,716.00 731,716.00 731,716.00 731,717.99 3,127,225.34 0.00 </td <td>2. Other Commitments (9760)</td> <td>775,713.00</td> <td>719,823.00</td> <td>731,716.00</td> <td>775,713.00</td> <td>719,823.00</td> <td>731,716.00</td> <td>0.00</td> <td>00.0</td> <td></td>	2. Other Commitments (9760)	775,713.00	719,823.00	731,716.00	775,713.00	719,823.00	731,716.00	0.00	00.0	
5,150,589.00 4,348,177.79 3,127,225.34 5,150,589.00 4,348,177.79 3,127,225.34 0.00 0.00 5,150,589.00 4,348,177.79 3,127,225.34 5,150,589.00 4,348,177.79 3,127,225.34 0.00 0.00 tainties (9789) 775,713.00 715,713.00 775,713.00 775,713.00 719,823.00 0.00 0.00 0.00 tainties (9789) 0.00 0.00 0.00 731,716.00 719,823.00 731,716.00 731,716.00 731,716.00 0.00 0.00 tainties (9789) 0.00 0.00 0.00 0.00 0.00 0.00	Reserve for Cash Flow @ 4% (Board Resolution #564)	775,713.00	719,823.00	731,716.00	775,713.00	719,823.00	731,716.00			
5,150,589.00 4,348,177.79 3,127,225.34 5,150,589.00 4,348,177.79 3,127,225.34 0.00 0.00 5,150,589.00 4,348,177.79 3,127,225.34 5,150,589.00 4,348,177.79 3,127,225.34 0.00 0.00 tainties (9789) 775,713.00 731,716.00 775,713.00 775,713.00 719,823.00 731,716.00 719,823.00 0.00 0.00 0.00 1 (9790) 0.00 0.00 0.00 0.00 0.00 0.00	d. Assigned		8					0.00	0.00	0.00
5,150,589.00 4,348,177.79 3,127,225.34 5,150,589.00 4,348,177.79 3,127,225.34 0.00 0.00 1.00 1.00 1.00 0.00 1.00 1.0	1. Other Assignments (9780)	5,150,589.00		3,127,225.34	5,150,589.00	4,348,177.79	3,127,225.34	000		
tainties (9789) 775,713.00 719,823.00 731,716.00 775,713.00 719,823.00 731,716.00 175,713.00 16,00	Special Ed & Facilities	5,150,589.00	4,348,177.79	3,127,225.34	5,150,589.00	4,348,177.79	3,127,225.34	0.00	0.00	0.0
775,713.00 719,823.00 731,716.00 775,713.00 719,823.00 731,77 0.00 0.00 0.00 0.00 0.00	e. Unassigned/Unappropriated								000	0.0
0.00 0.00 0.00 0.00	1. Reserve for Economic Uncertainties (9789)	775,713.00		731,716.00	775,713.00	719,823.00	731,716.00			
	Unassigned/Unappropriated (9790)	0.00	0.00	0.00	0.00	00.0	0.00			

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Piner-Ollvet Union Elementary 49-70870-000000			CASH FLOW Base Year 20	Cashflow Report CASH FLOW 2022-23 2nd Interim - Distr Base Year 2022-23; Actuals Through the Month of January	POrt 1 Interim - Dis 1 the Month of January	strict			ĩ	Fund 01	CASH FLOV Base Year 21	Cashflow Report CASH FLOW 2022-23 2nd Interim - District Base Year 2022-23; Actuals Through the Month of January	e port d Interim - Di ^{gh the Month of Janual}	istrict .	
	Object Range	Budget/Beg. Balance	2022 Vivi	August	September	October	November	December	2023 January	Feburary	2023 March	April	Ma		
3EGINNING CASH		7,399,996.99	7,399,996,99	6,792,408.88	6,252,278.03	6.164.565.74	5.834.951.52	6 065 416 46	0 700 CT3 007 0	10 11 11 10 10			April	allhr	Accruais
RECEIPTS	I								Torrento	CC'CTC'/ 66'0	PU'669'567'/	b,/24,033.46	8,731,756.76	7,681,241.36	I
LCFF Sources			÷												
Principal Apportionment	8010-8019	7,019,511.00	653,870.00	(208,588.00)	864,216.00	638,749.00	638,749.00	864,217.00	638,749.00	407,323.02	625,873,25	407.323.02	CU ECE 700	AC OCT TEE	10 202 882
Property Taxes	8020-8079	6,722,640.00	T	11,410.93	18,327.85	12,043.53	15,340.25	3,620,594.21	92,944.56	12,082.87		2.939.895.80	1		CE.12C,441
Miscellaneous Funds & LCFF Transfers	8080-8099	(1,723,165.00)	(512,661.50)	511,239.00	(202,933.00)	(135,289.00)	(135,289.00)	(135,289.00)	(135,289.00)	(135,289.00)	(173,909.75)	(172,506.00)	(152.827.05)	(144, 811, 71)	198 309 991
ederal Revenue	8100-8299	1,887,111.00	(186,677.00)	(415,532.44)	270,624.00	152,999.00	246,885.00	60,413.00	147,840.00	63,295.00	283,066.65			UC CCP LLE	(66:60C'06T)
Other State Revenue	8300-8599	4,314,724.00	3,760.00	422,985.99	127,522.00	144,120.48	619,225.00	377,962.96	143,118.50	172,588.96	431.472.40	258,883,44	AA 288 870	07.224/1/C	PC.C//,008
Other Local Revenue	8600-8799	1,465,602.00	42,132.67	34,367.00	169,187.50	102,033.65	61,038.97	77,344.52	98,307.87	8,846.35	(2.089.40)	05.053.62	03 670 30 30	431,472.4U 573 511 71	922,728.43
nterfund Transfers in	8910-8929	00.00	Ĩ	I	1	I	ſ	I	1			-	06.020,cc	17.110,670	d0.18c,E11
All Other Financing Sources	8930-8999	0.00	1	1	1	1	Î	I	1	1	Ĩ	1	1		1
OTAL RECEIPTS	1	19,686,423.00	424.17	355,882.48	1,246,944.35	914,656.66	1,445,949.22	4,865,242.69	985,670.93	528,847.20	1,164,413.15	3,527,216.56	606,999.71	1.574.872.84	2.469.303.04
IISBURSEMENTS			>						+						borrow/out/
Certificated Salaries	1000-1999	5,851,316.00	80,540.40	484,947.33	477,727.16	466,337.99	475,326.78	462,391.32	555,904.90	481,406.86	526,618,44	526.618.44	576 618 44	VV 819 963	
Classified Salaries	2000-2999	2,458,363.00	129,173.64	188,268.12	197,292.01	182,370.74	198,846.86	206,411.00	207,456.08	227,515.09	219,335,94	220.271.04	216 335 94	116 335 QA	18 750 50
:mployee Benefits	3000-3999	3,750,135.00	84,417.15	246,621.43	249,415.45	250,774.42	260,476.11	257,118.01	302,087.49	270,414.56	281,260.13	281,260.13	281,260,13	281 260 13	88 092 802
Jooks and Supplies	4000-4999	1,278,474.00	63,999.60	44,409.38	107,406.12	45,153.23	29,681.41	16,790.81	18,229.01	50,358.16	76,708.44	76,708.44	127,847.40	191.771.10	479 410 90
ervices	5000-5999	6,054,532.00	223,610.43	162,532.40	324,515.05	255,307.27	492,632.39	312,018.57	1,111,014.76	709,399.04	354,089.90	414,635.22	505.453.20	617 DRO 80	TP CAC TT2
apital Outlay	6669-0009	0.00	ĩ	1	l	I	1	I	1	Ĩ	I	1	I		-
Other Outgo	7000-7499	00.00	T	ť	1	I	1	I	1	I	I	I	L	I	I
nterfund Transfers Out	7600-7629	0.00	ī	t	1	1	I	T	I	Ĩ	1	1	l	I	1
d Other Financing Uses	7630-7699	0.00	Ĩ	I	1	1	r	I	I	I	1	1	l	Ι	I
OTAL DISBURSEMENTS		19,392,820.00	581,741.22	1,126,778.66	1,356,355.79	1,199,943.65	1,456,963.55	1,254,729.71	2,194,692.24	1,739,093.71	1,458,012.85	1,519,493.27	1,657,515.11	1,828,066.41	2,019,433,84
ALANCE SHEET ITEMS Issets and Deferred Outflows															
Control In Transmission	0111 0100														
Accounts Receivable	6616-1116	13 00.0	716.086.81	1 110 553 00		1	1	1	1	1	1	I	1	1	I
Due From Other Funds	0156	00000	4 691 00	100 103 CJ	(CC-/ 05/T)	CE.052,1	(3,184.//)	4,396.06	98.40	278.20	(833.04)	I	1	I	1,960,088.79
Stores	9320	0.00		-		1 1	1 1	1	1	Ĩ	Ļ	I	I	I	I
Prepaid Expenditures	9330	0.00	I	I	1	ı			ľ	I	I	Ī	I	I	1
Other Current Assets	9340	0.00	l	I	1	Ì	1	[]		1 1		I	I	I	1
Deferred Outflows of Resources	9490	0.00	l.	1	1	1	1	I	1	I	I		É	I	1
SUBTOTAL		2,138,244.61	720,777.81	1,416,962.99	(1,487.39)	1,236.35	(3,184.77)	4,396.06	98.40	278.20	(833.04)	J		I	-
labilities and Deferred Inflows														Ì	1,300,066./9
Accounts Payable	6656-0056	1,447,706.11	740,515.85	686,509.28	(23,186.54)	45,563.58	(244,664.04)	(20,196.51)	44,079.15	(16,147.40)	235,232.84		I	I	1 444 673 Rd
Due To Other Funds	9610	3,842.02	6,533.02	(2,691.00)	1	ī	I	I	1	1	ī	1	I	j	I
Current Loans	9640	0.00	1,	ł	1	Ĩ	I	I	1	1	I	I	1 	1	I
Unearned Revenues	9650	502,379.38	1	502,379.38	I	Î	ı	1	1	1	ł	t	I	J	1
Deferred Inflows of Resources	9690	0.00	1	I	I	Ï	1	I	ï	1	T	l	1	1	1
SUBTOTAL		1,953,927.51	747,048.87	1,186,197.66	(23,186.54)	45,563.58	(244,664.04)	(20,196.51)	44,079.15	(16,147.40)	235,232.84	I	ī	j	1,444,623.84
ionoperating Suspense Clearing	0166	0.00	I	I	1		ũ								8
OTAL BALANCE SHEET ITEMS	1	184 317 10	136 771 061	330 765 33	31 600 1E	100 200 841		-		1	1	I	1	1	1
		AT-17-6-04	100-11-210-21	cereb/het	CT-660'T7	(44,52/.25)	241,4/9.2/	24,592.57	(43,980.75)	16,425.60	(236,065.88)	I	I	1	515,464.95
ET INCREASE/DECREASE (B - C + D)		477,920.10	(607,588.11)	(540,130.85)	(87,712.29)	(329,614.22)	230,464.94	3,635,105.55	(1,253,002.06)	(103,820,91)	(529.665.58)	PC FCT TOD T	11 050 515 401		
IDING CASH (A + E)	1		6,792,408.88	6,252,278.03	6,164,565.74	5,834,951.52	6,065,416.46	9.700.522.01	8.447,519.95	7 753 699 04	20 0133 AC	C1:51/100/2	[0+'CTC'000'T]	(/ 5'567'507)	965,334.15
NDING CASH, PLUS CASH ACCRUALS AND	1											0/:00//TC/D	1,061,241.30	1,428,047.79	1
JSTMENTS															
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PINER-OLIVET CHARTER SCHOOL

2022-2023 2nd Interim Report

2022-23 2nd Interim

Based on the May Revise and BASC LCFF Calculator

District 43 Fund 07

	1st Interim	Subsequent Year	Subsequent Year
Revenue	2022-2023	2023-2024	2024-2025
LCFF Target COLA	6.56%	8.13%	3.54%
Enrollment	Estimated: 216	Estimated: 213	Estimated: 209
ADA (Projected P-2)	204.68	202.35	198.55
Supplemental Grant % - 3-Year Rolling %	50.57%	52.22%	51.85%
Other Revenue Changes			
Federal	FY22-23 has increased reve due to remaining one-time		expenditure increases
State	FY22-23 has increased reve due to remaining and new 123, charter schools receive year 2021-22. POC's fundir	one-time COVID funds. A ed COVID relief via an AI	lso, per AB 181 section A adjustment for fiscal
Local			
Expenditures	2022-2023	2023-2024	2023-2024
Certificated Salaries			
Staffing: FTE (includes Admin)	9.00	9.00	9.00
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185
Classified Salaries			
Staffing: FTE (includes Management & Confidential)	4.49	4.49	4.49
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Benefits			
STRS (State Teachers' Retirement System)	19.10%	19.10%	19.10%
PERS (Public Employees' Retirement System)	25.37%	27.00%	28.10%
FICA (Social Security)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI (State Unemployment Insurance)	0.50%	0.20%	0.20%

PINER-OLIVET CHARTER SCHOOL BUDGET ASSUMPTIONS

WCI (Worker's Compensation Insurance)	1.51%	1.51%	1.51%
Expenditures continued	2022-2023	2023-2024	2023-2024
Health/Welfare Benefit	ts		
Medical	Caps are \$900 single, \$1,250 double, \$1,400 family	Caps are \$925 single, \$1,300 double, \$1,475 family	Caps are \$950 single, \$1,350 double, \$1,550 family
Dental/Vision/Life	No cap	No cap	No cap
Retiree Health Benefits	Caps vary according to contract	Caps vary according to contract	Caps vary according to contract
Retirement Incentive	\$ -	\$ -	\$ -
Other Expenditures			
Books & Supplies	Increase due to one-time COVID expenditures	Reductions as COVID funds are spent in PY	Reductions as COVID funds are spent in PY and general budget reductions
Services & Other Operating Expenses	20% increase in Property/Liability		
Capital Outlay	None	None	None
Special Ed Contribution	\$20,000	\$20,000	\$20,000



Piner-Olivet Charter (6113492) - FY2022/23 2nd Interim			2.8.2023			
		2021-22	2022-23	2023-24		2024-25
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation		5.07%	13.26%	8.13%		3.54%
Base Grant Proration Factor		0.00%	0.00%	0.00%		0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%		0.00%
LCFF Entitlement						
Base Grant		\$1,612,602	\$1,960,834	\$2,096,144		\$2,129,647
Grade Span Adjustment		-	-	-		-
Supplemental Grant		152,778	198,319	218,921		220,844
Concentration Grant		-	, -	-		-
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-		-
Add-ons: Home-to-School Transportation		-	-	-		-
Add-ons: Small School District Bus Replacement Program			_	_		-
Add-ons: Transitional Kindergarten						_
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$1,765,380	\$2,159,153	- \$2,315,065		\$2,350,491
• •		\$1,705,380	\$2,159,155	\$2,315,005		\$2,350,491
Miscellaneous Adjustments		-	-	-		-
Economic Recovery Target Additional State Aid		-	-	-		-
Total LCFF Entitlement		1,765,380	2,159,153	2,315,065		2,350,491
LCFF Entitlement Per ADA	\$	9,259	\$ 10,549	\$ 11,441	\$	11,838
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$	583,971	\$ 807,669	\$ 870,341	\$	882,714
EPA (for LCFF Calculation purposes)	\$	181,914				238,504
Local Revenue Sources:						
Property Taxes (Object 8021 to 8089)	\$	-	\$-	\$-	\$	-
In-Lieu of Property Taxes (Object Code 8096)		999,495	1,222,157	1,244,693		1,229,273
Property Taxes net of In-Lieu	\$	-	\$-	\$-	\$	-
TOTAL FUNDING		1,765,380	2,159,153	2,315,065		2,350,491
Basic Aid Status	\$	-	\$ -	\$-	\$	_
Excess Taxes	\$	-	\$ -	\$ -	\$	-
EPA in Excess to LCFF Funding	\$	-	\$ -	\$ -	\$	-
Total LCFF Entitlement		1,765,380	2,159,153	2,315,065		2,350,491
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual		73.31789035%	42.111342189	6 42.111342189	6	42.11134218%
% of Adjusted Revenue Limit - P-2		73.31789035%	42.111342189	⁶ 42.111342189	6	42.11134218%
EPA (for LCFF Calculation purposes)	\$	181,914	\$ 129,327	\$ 200,031	\$	238,504
EPA, Current Year (Object Code 8012)	\$	181,914	\$ 129,327	\$ 200,031	Ś	238,504
(P-2 plus Current Year Accrual)	Ļ	101,014	- 123,321	- 200,001	Ŷ	230,504
EPA, Prior Year Adjustment (Object Code 8019)	\$	(16,744.00)	\$ -	\$ -	\$	-
(P-A less Prior Year Accrual)	Ŧ	, ,,				
Accrual (from Data Entry tab)		-	-	-		-



Piner-Olivet Charter (6113492) - FY2022/23 2nd Interim		2.8.202	23				
	2021-22	20	22-23	202	3-24	2	024-25
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES							
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 1,612,602	\$	1,960,834	\$	2,096,144	\$	2,129,647
Supplemental and Concentration Grant funding in the LCAP year	\$ 152,778	\$	198,319	\$	218,921	\$	220,844
Percentage to Increase or Improve Services	9.47%		10.11%		10.44%		10.37%
SUMMARY OF STUDENT POPULATION							
Unduplicated Pupil Population							
Enrollment	198		216		213		209
COE Enrollment	-		-		-		-
Total Enrollment	198		216		213		209
Unduplicated Pupil Count	105		112		110		108
COE Unduplicated Pupil Count	-		-		-		-
Total Unduplicated Pupil Count	105		112		110		10
Rolling %, Supplemental Grant	47.3700%		50.5700%		52.2200%		51.8500%
Rolling %, Concentration Grant	47.3700%		50.5700%		52.2200%		51.8500%



Piner-Olivet Charter (6113492) - FY2022/23 2nd Interim	2.	8.2023		
	2021-22	2022-23	2023-24	2024-25
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal		-	-	-
NSS	-	-	-	-
Combined Subtotal		-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	-	-	-	
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal		-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)				
Grades TK-3			-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal		-	-	-
NSS		-	-	-
Combined Subtotal		-	-	-
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	-	-	-	-
Current Year ADA				
Grades TK-3	-	-	-	-
Grades 4-6	_	-	-	-
Grades 7-8	190.66	204.68	202.35	198.5
Grades 9-12	190.00	204.00	202.55	190.3
LCFF Subtotal	190.66	204.68	202.35	- 198.5
NSS	150.00	204.00	202.33	190.5
Combined Subtotal	190.66	204.68	202.35	- 198.5
Change in LCFF ADA (excludes NSS ADA)	190.66	204.68	202.35	198.5
	Increase	Increase	Increase	Increa



Piner-Olivet Charter (6113492) - FY2022/23 2nd Interim		2.8.2023		
	2021-22	2022-23	2023-24	2024-25
2021-22 Proxy ADA Determination - for <u>School District Calculations only</u> . Fundin	g for charter schools under Section	on 123 of AB 181 will b	e allocated outside o	of the LCFF and a
/ield Calculation				
Total ADA	190.66			
Total Enrollment	198.00			
Attendance Yield	96.2929%			
Quotient	0.9958			
2021-22 Proxy ADA				
Grades TK-3	-			
Grades 4-6	-			
Grades 7-8	-			
Grades 9-12				
Subtotal	-			
NSS				
Combined Subtotal				
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	190.66	204.68	202.35	198.5
Grades 9-12		-	-	-
Subtotal	190.66	204.68	202.35	198.5
	Current	Current	Current	Currer
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
NPS, CDS, & COE Operated				
Grades TK-3	-		-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
ACTUAL ADA (Current Year Only)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	190.66	204.68	202.35	198.5
Grades 9-12	-	-	-	-
Fotal Actual ADA	190.66	204.68	202.35	198.5
FOTAL FUNDED ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	190.66	204.68	202.35	198.5
Grades 9-12	-	-	-	-
Total	190.66	204.68	202.35	198.5
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-
UNDED ADA for the Transitional Kindergarten Add-on				
Berten ten en e				



Piner-Olivet Charter (6113492) - FY2022/23 2nd Interim			2.8	.2023				
		2021-22		2022-23		2023-24		2024-25
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$	9,782	\$	11,142	\$	12,085	\$	12,50
Grades 4-6	\$	8,993	\$	10,245	\$	11,111	\$	11,49
Grades 7-8	\$	9,259	\$	10,549	\$	11,441	\$	11,8
Grades 9-12	\$	11,010	\$	12,543	\$	13,603	\$	14,0
Base Grants								
Grades TK-3	\$	8,093	\$	9,166	\$	9,911	\$	10,2
Grades 4-6	\$	8,215	\$		\$	10,060	\$	10,4
Grades 7-8	\$	8,458	\$	9,580	\$	10,359	\$	10,7
Grades 9-12	\$	9,802		11,102		12,005		12,4
Grade Span Adjustment								
Grades TK-3	\$	842	\$	953	\$	1,031	Ś	1,0
Grades 9-12	\$	255	\$	289	\$	312		3
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$	8,935	\$	10,119	\$	10,942	\$	11,3
Grades 4-6	\$	8,935	\$	9,304	\$	10,942	\$	10,4
Grades 7-8	\$	8,458	\$	9,580		10,000		10,4
Grades 9-12	\$	10,057		11,391		12,317		10,7
	Ŷ	10,057	Ļ	11,551	Ŷ	12,517	Ļ	12,7
Prorated Base Grants Grades TK-3	\$	8,093	\$	9,166	\$	9,911	ć	10,2
Grades 4-6	\$,	ې \$	9,304	ې \$	10,060		,
Grades 7-8	\$ \$	8,215	ې \$		ې \$		\$ \$	10,4
Grades 7-8 Grades 9-12	\$ \$	8,458 9,802	ې \$	9,580 11,102		10,359 12,005		10,7 12,4
	Ŷ	5,002	Ŷ	11,102	Ŷ	12,005	Ŷ	12,4
Prorated Grade Span Adjustment	ć	0.42	ć	953	÷	1 0 2 1	ć	1.0
Grades TK-3 Grades 9-12	\$ \$	842 255	\$ \$		\$ \$	1,031 312		1,0 3
	Ļ		Ļ		Ļ		Ļ	
Supplemental Grant		20%		20%		20%		2
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$	1,787	\$	2,024	\$	2,188		2,2
Grades 4-6	\$	1,643	\$	1,861		2,012		2,0
Grades 7-8	\$		\$	1,916		2,072		2,1
Grades 9-12	\$	2,011	Ş	2,278	Ş	2,463	Ş	2,5
Actual - 1.00 ADA, Local UPP as follows:		47.37%		50.57%		52.22%		51.8
Grades TK-3	\$	847	\$	1,023	\$	1,143	\$	1,1
Grades 4-6	\$	778	\$	941	\$	1,051	\$	1,0
Grades 7-8	\$	801	\$	969	\$	1,082	\$	1,1
Grades 9-12	\$	953	\$	1,152	\$	1,286	\$	1,3
Concentration Grant (>55% population) Maximum - 1.00 ADA, 100% UPP		65%		65%		65%		6
Grades TK-3	\$	5,808	\$	6,577	Ś	7,112	Ś	7,3
Grades 4-6	\$	5,340	\$	6,048	\$	6,539	\$	6,7
Grades 7-8	\$	5,498	\$	6,227	\$	6,733	\$	6,9
Grades 9-12	\$	6,537	\$	7,404		8,006	\$	8,2
Actual - 1.00 ADA, Local UPP >55% as follows:		0.0000%		0.0000%	-	0.0000%		0.000
Grades TK-3	\$	-	\$	-	\$	-	\$	0.000
Grades 4-6	\$	_	\$	-	\$	-	\$	_
Grades 7-8	\$ \$	-	ې \$	-	ې \$	-	ې \$	-
		-		-		-		-
Grades 9-12	\$	-	\$	-	\$	-	\$	

				0 00	0.00	0.00	0.00	0.00	2. Unassigned/Unappropriated (9790)
		2	103,016.00	100,409.00	106,918.00	103,016.00	100,409.00	το,στο,υυ	T. Wester A. Fred International (27.02)
								100 010 00	1 Despris for Economic Hassistics (0790)
0.00 ·	0.00	0.00	852,429.92	753,174.84	583,480.00	852,429.92	/33,1/4.84	263,400.00	e Unassigned/Unappropriated
0.00	0.00	0.00	22.524,250	1,22,21,7.04	500,400,00		763 174 04		Facilities & Instructional Materials
			CO 0CV C30	753 174 84	283 VBU UU	857 479 97	753.174.84	583,480,00	1. Other Assignments (9780)
0.00	0.00	0.00							d. Assigned
			103,016.00	100,409.00	100,918,00	103,010.00	100,403.00	100/210:00	#564)
0.00	0.00	0.00	103,016.00	100,409.00	106 010 00	103,016,00	100 409 00	106 918 00	Reserve for Cash Flow @ 4% (Board Resolution
0.00	0.00	0.00		100 100 00	105 018 00	103 016 00		106 918 00	2. Other Commitments (9760)
æ			000		0 00	0 00	0 00	0.00	1. Stabilization Arrangements (9750)
57,349.10	164,895.15	293,964.00	0.00						c. Committed
	0.00	00.0		0 00	0.00	57,349.10	164,895.15	293,964.00	b. Restricted (9740)
2,10¢			3.000.00	3.000.00	3.000.00	3,000.00	3,000.00	3,000.00	a. Nonspendable (9710-9719)
104,000.10	\$164 895 15	\$293.964.00	\$1,061,461.92	\$956,992.84	\$800,316.00	\$1,118,811.02	\$1,121,887.99	\$1,094,280.00	2. Ending Fund Balance [Sum lines D2a-D2e2]
16/ 005 15	793 964 00	120,218,00	956,992.84	800,316.00	607,703.00	1,121,887.99	1,094,280.00	727,921.00	1. Beginning Fund Balance (9791-9795)
(107,546.05)	(129,068.85)	1/3,/40.00							D. FUND BALANCE
00.0	100000000000000000000000000000000000000	172 746 00	104.469.02	156.676.84	192.613.00	(3,076.97)	27,607.99	366,359.00	C. NET INCREASE (DECREASE) IN FUND BALANCE
0.00	0.00	0.00	0.60	0.00	0.00	0.00	0.00	0.00	10. Other Adjustments (described in assumptions)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	b. Other Uses (7630-7699)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	a. Transfers Out (7600-7629)
				*)					9. Other Financing Uses
53.00	53.00	53.00	(53.00)	(53.00)	(53.00)	0.00	0.00	0.00	8. Other Outgo - Transfers of Indirect Costs (7300- 7399)
0.00	0.00	0.00	0.00	0.00	0.00				(7100-7299,7400-7499)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7. Other Outgo (excluding Transfers of Indirect Costs)
					0.00	0 00	0.00	0.00	6. Capital Outlay (6000-6999)
66,167.26	49,530.05	94,314.00	400,293.62	389,504.35	376,551.00	466,460.88	439,034.40	470,865.00	5. Services and Other Operating Expenditures (5000- 5999)
15.146.37	56,284.04	186,613.00	62,086.84	61,800.93	72,957.00	77,233.21	118,084.97	259,570.00	4. Books and supplies (4000-4999)
144,034,69	141,727.36	156,594.00	481,318.26	478,810.66	463,895.00	625,352.95	620,538.02	620,489.00	3. Employee Benefits (3000-3999)
57,904.23	54,805.73	73,479.00	210,492.35	199,228.76	186,772.00	268,396.58	254,034.49	200,231.00	2 Employed DepoRts (2000-2000)
. 0.00	0.00	49,273.00	1,137,935.10	1,078,529.68	1,012,490.00	1,137,935.10	1,070,023.00	260 251 00	2 Classified Salaries (2000-2000)
							1 030 530 68	1 061 763 00	1 Certificated Salarias (1000-1000)
\$283,305.55	\$302,400.18	\$560,326.00	\$2,292,073.17	\$2,207,821.38	\$2,112,612.00	\$2,575,378.72	\$2,510,221.56	\$2,672,938.00	B. EXPENDITURES & OTHER FINANCING USES [Sum Lines
	2 948 95	0,00	(5,528.28)	(2,948.95)	0.00	0.00	0.00	0.00	c. Contributions (8980-8999)
	0.00	0.00	0.00	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	0.00	0.00	0.00	a. Transfers In (8900-8929)
0.00	. 0.00						•		5. Other Financing Sources
121,6	121,/39.30	0.00	9 390 48	9,972.49	10,700.00	9,390.48	9,972.49	10,700.00	4. Other Local Revenues (8600-8799)
	171 750 20	466 415 00	42.189.05	42,409.68	135,372.00	163,797.27	164,169.06	601,787.00	3. Other State Revenues (8300-8599)
-	00.0	267 657 00	0.00	0.00	0.00	48,623.00	48,623.00	267,657.00	2. Federal Revenues (8100-8299)
		0 00	2,350,491,00	2,315,065.00	2,159,153.00	2,350,491.00	2,315,065.00	2,159,153.00	1. LCFF/Revenue Limit Sources (8010-8099)
\$175,759.50	\$173,331.33	\$734,072.00	\$2,396,542.25	\$2,364,498.22	\$Z,305,225.00	÷2,572,501.75	cc.c20, rcc126	00.102/00/04	A1-A5c]
	Year 2	Base Year	rear 3	ical 6		C7 E77 201 7E	\$7 537 070 EC	00 202 020 25	A. REVENUES & OTHER FINANCING SOURCES (Sum Lines
2	2023-24	2022-23	2024-25	2023-24	2022-23 Base Year	2024-25 Year 3	2023-24 Year 2	2022-23 Base Year	Description (Object Range) [Sum Detail]
ojection im POCS MYP	Multiyear Projection 2022-23 2nd Interim POCS MYP	202	ection POCS MYP	Multiyear Projection 2022-23 2nd Interim POCS MYP	20;	POCS MYP	Multiyear Projection 2022-23 2nd Interim POCS MYP combined	202	49-70870-0000000
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Image: Image:<	Image: constrained by the co	GINNING CASH		640,850.72	640,850.72	722,240.46	662,259.11	797,693.35	794,942.21	835,693.89	02.888.369	965 555 56	1 033 AFO 03	inder over a	Aeiw	June	Accruals
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mutual mutual<	model model <th< td=""><td>Principal Amortionant</td><th>0100 0100</th><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Principal Amortionant	0100 0100														
Image: constrained of the co	Image: constrained of the co	Property Taxes	8020-8079	936,996.00	171,367.00	23,459.00	123,652.00	58,798.00	58,798.00	123,652.00	58,798.00	70,135.00	65,021.96	52,690.21	54,051.51	49,623.32	26,950.00
mutual mutual<	Image: constant	Miscellaneous Funds & LCFF Transfers	8080-8099	1,222,157.00	(58,870.83)	- 69.177.00	- 119 939 00	- 00 050 07		I	1	1	I	Ĩ	1	Ĩ	1
(monut) (monu) <	Image: 1	deral Revenue	8100-8299	267,657.00	8,874.00	(67,626.82)	51 366 00	00.000.00	00,006,61	00.096,67	79,960.00	79,960.00	212,129.44	179,994.13	139,994.13	159,994.13	1
Intervision	(montione) (montio	her State Revenue	8300-8599	601,787.00	(6,764.00)	(6,639.19)	6.764.00	13 112 00	26,048.00 108 303 00	15,019.00	30,176.00	1,604.00	40,148.55	33,382.85	23,200.22	40,148.55	41,230.65
Image: mark mark mark mark mark mark mark mark	Interfacione Interfacione<	her Local Revenue	8600-8799	10,700.00	1	0.02	1	1.705.84	-	1 150 00	15,526.33	103,522.00	30,089.35	30,089.35	30,089.35	49,334.89	161,461.92
Interfactore Interfactore<	Interfactore Interfactore<	erfund Transfers in	8910-8929	0.00	I	I	1		1	1	CH:/EC'7	900.00	1,250.00	1,000.00	1,044.14	952.55	L
International Juttorial	International Matcal	Other Financing Sources	6668-0268	0.00	1	J	I	I	1	I		1 1	1 1	L	1	1	I
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(1) (2) <td>(Holic) (100) <</td> <td>BURSEMENTS</td> <th></th> <td></td> <td>2</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>hearthrey</td> <td>CE.C/C,842</td> <td>\$00,053.44</td> <td>229,642.57</td>	(Holic) (100) <	BURSEMENTS			2									hearthrey	CE.C/C,842	\$00,053.44	229,642.57
Interf Total State State <t< td=""><td>Interf North <t< td=""><td>rtificated Salaries</td><th>1000-1999</th><td>1,061,763.00</td><td>12,530.42</td><td>86,579.36</td><td>86,779.36</td><td>94,916.13</td><td>85,301.45</td><td>89,533.06</td><td>87,229.36</td><td>92.379.36</td><td>FP FPT 321</td><td>122 102 25</td><td>05 321 311</td><td></td><td></td></t<></td></t<>	Interf North North <t< td=""><td>rtificated Salaries</td><th>1000-1999</th><td>1,061,763.00</td><td>12,530.42</td><td>86,579.36</td><td>86,779.36</td><td>94,916.13</td><td>85,301.45</td><td>89,533.06</td><td>87,229.36</td><td>92.379.36</td><td>FP FPT 321</td><td>122 102 25</td><td>05 321 311</td><td></td><td></td></t<>	rtificated Salaries	1000-1999	1,061,763.00	12,530.42	86,579.36	86,779.36	94,916.13	85,301.45	89,533.06	87,229.36	92.379.36	FP FPT 321	122 102 25	05 321 311		
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(matrix)	(1) (1) <td>oks and Supplies</td> <th>4000-4999</th> <td>259,570.00</td> <td>129.10</td> <td>8,266.33</td> <td>11,171.84</td> <td>8,448.45</td> <td>9,567.99</td> <td>2,348.55</td> <td>1,816.49</td> <td>10,966.80</td> <td>48,552.70</td> <td>41,148.40</td> <td>43.744.10</td> <td>51 544 60</td> <td>11 864 65</td>	oks and Supplies	4000-4999	259,570.00	129.10	8,266.33	11,171.84	8,448.45	9,567.99	2,348.55	1,816.49	10,966.80	48,552.70	41,148.40	43.744.10	51 544 60	11 864 65
0000 000 <td>Monto Monto <th< td=""><td></td><th>5000-5999</th><td>470,865.00</td><td>125.93</td><td>9,032.97</td><td>8,111.38</td><td>13,254.40</td><td>73,569.59</td><td>24,058.80</td><td>8,684.31</td><td>13,029.50</td><td>33,543.25</td><td>23,351.45</td><td>23,543.25</td><td>210.560.17</td><td>100000</td></th<></td>	Monto Monto <th< td=""><td></td><th>5000-5999</th><td>470,865.00</td><td>125.93</td><td>9,032.97</td><td>8,111.38</td><td>13,254.40</td><td>73,569.59</td><td>24,058.80</td><td>8,684.31</td><td>13,029.50</td><td>33,543.25</td><td>23,351.45</td><td>23,543.25</td><td>210.560.17</td><td>100000</td></th<>		5000-5999	470,865.00	125.93	9,032.97	8,111.38	13,254.40	73,569.59	24,058.80	8,684.31	13,029.50	33,543.25	23,351.45	23,543.25	210.560.17	100000
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9500-9559 133,114.2 133,114.2 9,339,56 - <	9500-959 13,114,2 14,15,93 9339,64 - 601,95 -			257,576.35	142,164.00	115,412.35	1	I	I	I	 1	T	I ,	I	I	1	
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910 0.00	910 0.00	SUBTOTAL		173,511.86	143,152.93	29,756.98	ı	601.95	Ĩ	I	 I		1	ľ	I	1	ţ
3500 0.00 - <t< td=""><td>3500 0.00 - <t< td=""><td>loperating insense Clasting</td><th>0100</th><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>ſ</td><td>I</td><td>1</td><td>41,864,56</td></t<></td></t<>	3500 0.00 - <t< td=""><td>loperating insense Clasting</td><th>0100</th><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>ſ</td><td>I</td><td>1</td><td>41,864,56</td></t<>	loperating insense Clasting	0100											ſ	I	1	41,864,56
overview (1364:34) (5355:37) (601:95) (601:95) (601:95) (111:32:08)	c+D 450,423,49 81,389,74 (59,981.35) 135,434.24 (2,751.14) 40,751.68 100,694.31 29,457.46 67,894.41 64,866.39 36,816.10 (14,52.29) (111,325.08) 3 C+D 450,423.45 67,347.46 67,894.41 64,866.39 36,816.10 (14,652.29) (111,325.08) 3	AL BALANCE SHEET ITEMS	0166	0.00	1 000	1	I	T	I	Ĩ	1	Ĩ	I	1	t	ĩ	1
K/DECREAGE (B - C + D) 450,423,49 81,369,74 (59)981,35) 135,434,24 70,564,31 29,167,46 67,894,41 64,86,39 36,816,10 (14,652,29) (111,325,08) 3 (1 A + E) 722,240,46 662,259,11 797,693,35 734,942,21 835,693,89 936,386,20 95,555,66 1,033,450,07 1,135,122,56 1,120,500,27 1,009,175,19 H, PUUS CASH ACRUALS AND 40,010 835,693,89 936,386,20 956,356,66 1,033,450,07 1,135,122,56 1,120,500,27 1,009,175,19	K/DECREAGE (B - C + D) 450,423.49 81,369.74 (59)981.35) 135,434.24 (2,751.14) 40,751.68 100,694.31 29,167.46 67,894.41 64,86.39 36,816.10 (14,652.29) (111,325.08) 3 (1 (A + E) 722,240.46 662,259.11 797,693.35 794,942.21 835,693.85 936,388.20 955,555.66 1,033,450.07 1,135,152.56 1,120,500.27 1,009,175.19 H, PLUS CASH ACRUALS AND 4, PLUS CASH ACRUALS AND 936,388.20 955,555.66 1,033,450.07 1,135,122.56 1,120,500.27 1,009,175.19			64,004,49	(5986,93)	85,655.37	1	(601.95)	1	1	1	1	1	1	ı	1	82,099.01
(A+E) 722,240.46 662,259.11 797,693.35 794,942.21 835,693.89 936,386.20 965,555.66 1,033,450.07 1,098,336.46 1,135,152.56 1,120,500.27 1,009,175,19 H, PLUS CASH ACCRUALS AND	(A+E) 722,240.46 662,259.11 797,693.35 794,942.21 835,693.89 936,386.20 965,555.66 1,033,450.07 1,098,336.46 1,135,157.56 1,120,500.27 1,009,175,19 4, PULS CASH ACCRUAS AND	INCREASE/DECREASE (B - C + D)		450,423.49	81,389.74	(59,981.35)	135,434.24	(2,751.14)	40,751.68	100,694.31	29,167.46	67,894.41	64.886.39	36 816 10	101 513 511		-
H, PIUS CASH ACCRUAIS AND	H, PUUS CASH ACCRUAISA ND	NG CASH (A + E)			722,240.46	662,259.11	797,693.35	794,942.21	835,693.89	936,388.20	965,555.66	1,033,450.07	1.098.336.46	1 135 153 56	[67:300'47]	(80.626,111)	164,198.02
		ING CASH, PLUS CASH ACCRUALS AND FMENTS													13:000/034/4	6T'C/1'600'T	1

Charter Schools Special Revenue Fund Sonoma County Expenditures by Object D827NEFUAF(2022-23) Board Difference % Diff Original Approved Actuals To Projected Object Resource (Col B & Column Description Budget Operating Date Year Totals Codes Codes D) B & D (A) Budget (C) (D) (E) (F) (B) A. REVENUES 1) LCFF Sources 8010-8099 3,278,253.00 3,500,914.00 1,851,148.50 3,500,914.00 0.00 0.0% 2) Federal Revenue 8100-8299 63,466.00 413,856.00 130,090.90 413,856.00 0.00 0.0% 8300-8599 222,358.00 954,933.00 340,868.49 954,933.00 0.0% 3) Other State Revenue 0.00 4) Other Local Revenue 8600-8799 12,052.00 15,800.00 10,010.34 15,800.00 0.00 0.0% 5) TOTAL, REVENUES 3,576,129.00 4,885,503.00 2,332,118.23 4,885,503.00 **B. EXPENDITURES** 1) Certificated Salaries 1000-1999 1,655,452.00 1,706,002.00 880,967.30 1,706,002.00 0.00 0.0% 2000-2999 317,150.00 406,632.00 203, 190.87 406,632.00 0.0% Classified Salaries 0.00 3) Employ ee Benefits 3000-3999 894,058.00 1,000,551.00 431,496.68 1,000,551.00 0.00 0.0% 4) Books and Supplies 4000-4999 143,090.00 440,492.00 71,774.96 440,492.00 0.00 0.0% 5) Services and Other Operating Expenditures 5000-5999 487,656.00 1,097,704.00 210,026.25 1,097,704.00 0.00 0.0% 6) Capital Outlay 6000-6999 0.00 0.00 0.00 0.00 0.00 0.0% 7100 7) Other Outgo (excluding Transfers of Indirect 7299,7400-0.00 Costs) 0.00 0.00 0.00 0.00 0.0% 7499 8) Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00 0.00 0.00 0.00 0.0% 9) TOTAL, EXPENDITURES 3,497,406.00 4,651,381.00 1,797,456.06 4,651,381.00 C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING 78.723.00 234.122.00 534.662.17 234.122.00 SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers 8900-8929 0.00 0.00 0.00 0.00 0.00 0.0% a) Transfers In b) Transfers Out 7600-7629 10,000.00 10,000.00 0.00 10,000.00 0.00 0.0% 2) Other Sources/Uses 8930-8979 0.00 0.00 0.00 0.00 0.00 0.0% a) Sources b) Uses 7630-7699 0.00 0.00 0.00 0 00 0 00 0.0% 3) Contributions 0.00 0.00 0.0% 8980-8999 0.00 0.00 0.00 4) TOTAL, OTHER FINANCING SOURCES/USES (10,000.00)(10.000.00)0.00 (10.000.00)E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 68,723.00 224,122.00 534,662.17 224,122.00 F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 1,089,382.00 1,423,185.00 1,423,185.00 0.00 0.0% 9793 0.0% 0.00 0.00 0.00 0.00 b) Audit Adjustments 1,089,382.00 1 423 185 00 1 423 185 00 c) As of July 1 - Audited (F1a + F1b) 9795 0.00 0.00 0.00 0 00 0.0% d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 1.089.382.00 1.423.185.00 1.423.185.00 2) Ending Balance, June 30 (E + F1e) 1,158,105.00 1.647.307.00 1,647,307.00 Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 6,000.00 6,000.00 6,000.00 Stores 9712 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted 9740 67,490.00 486.810.00 486,810.00 c) Committed

2022-23 Second Interim

California Dept of Education SACS Financial Reporting Software - SACS V3 File: Fund-Bi, Version 2

49708700000000 Form 09I

Piner-Olivet Union Elementary

2022-23 Second Interim Charter Schools Special Revenue Fund Expenditures by Object

49708700000000 Form 09I D827NEFUAF(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	909,533.87	186,056.00		186,056.00		
POCS - Reserve for Cash Flow @ 4% (Resolution 564)	0000	9760		106,918.00				
NWP - Reserve for Cash Flow @ 4% (Resolution 564)	0000	9760		79, 138.00				
POCS - Estimated Cost for Signed TA 2022-25	0000	9760	336, 724. 15					
NWP - Estimated Cost for Signed TA 2022-25	0000	9760	243, 802. 31					
POCS - Reserve for Cash Flow @ 11%	0000	9760	224, 405. 72					
NWP - Reserve for Cash Flow @ 11%	0000	9760	104,601.69					
POCS - Reserve for Cash Flow @ 4% (Resolution 564)	0000	9760				106,918.00		
NWP - Reserve for Cash Flow @ 4% (Resolution 564)	0000	9760				79, 138.00		
d) Assigned								
Other Assignments		9780	175,081.13	968,441.00		968,441.00		
POCS - Facilities & Instructional Materials	0000	9780		583, 480.00				
NWP - Facilities & Instructional Materials	0000	9780		198,905.00				
POCS - Reserve for Economic Uncertainties @ 4%	0000	9780		106,918.00				
NWP - Reserve for Economic Uncertainties @ 4%	0000	9780		79, 138.00				
POCS - Facilities & Instructional Materials	0000	9780	26, 267. 05					
Reserve for Economic Uncertainties	0000	9780	148,814.08					
POCS -Reserve for Economic Uncertainties @ 4%	0000	9780				106,918.00		
NWP - Reserve for Economic Uncertainties @ 4%	0000	9780				79, 138.00		
POCS - Facilities & Instructional Materials	0000	9780				583, 480.00		
NWP - Facilities & Instructional Materials	0000	9780				198,905.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,475,608.00	1,309,239.00	770,420.00	1,309,239.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	107,989.00	281,473.00	264,880.00	281,473.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	70,337.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,694,656.00	1,910,202.00	745,511.50	1,910,202.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,278,253.00	3,500,914.00	1,851,148.50	3,500,914.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Colifornia Dent of Education			1	1	1	1	1	I

California Dept of Education

SACS Financial Reporting Software - SACS V3

2022-23 Second Interim Charter Schools Special Revenue Fund Restricted Detail

Resource	Description	2022-23 Projected Totals
6230	California Clean Energy Jobs Act	59,487.00
6300	Lottery : Instructional Materials	44,646.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	107,434.00
7435	Learning Recovery Emergency Block Grant	275,243.00
Total, Restricted Balance		486,810.00

NORTHWEST PREP

2022-23 2nd Interim Report

2022-23 2nd Interim

Based on the May Revise and BASC LCFF Calculator

District 43 Fund 09

	1st Interim	Subsequent Year #1	Subsequent Year
Revenue	2022-2023	2023-2024	2024-2025
Kevenue	2022-2023	2023-2024	2027-2025
LCFF Target COLA	6.56%	8.13%	3.54%
Enrollment	Estimated: 124	Estimated: 126	Estimated: 128
ADA (Projected P-2)	115.23	117.18	120.32
Supplemental Grant % - 3- Year Rolling %	49.46%	54.75%	58.87%
Other Revenue Changes			
Federal	FY22-23 has increased reve due to remaining one-time	COVID funds	-
State	FY22-23 has increased reve due to remaining and new o		penditure increases
Local			
Expenditures	2022-2023	2023-2024	2023-2024
Certificated Salaries			
Staffing: FTE (includes Admin)	7.6	7.6	7.6
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185
Classified Salaries			
Staffing: FTE (includes Management & Confidential)	3.39	3.39	3.39
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Benefits			
STRS (State Teachers' Retirement System)	19.10%	19.10%	19.10%
PERS (Public Employees' Retirement System)	25.37%	27.00%	28.10%
FICA (Social Security)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI (State Unemployment Insurance)	0.50%	0.20%	0.20%
WCI (Worker's Compensation Insurance)	1.51%	1.51%	1.51%

Expenditures continued	2022-2023	2023-2024	2023-2024
Health/Welfare Benefits		1	
Medical	Caps are \$900 single, \$1,250 double, \$1,400 family	Caps are \$925 single, \$1,300 double, \$1,475 family	Caps are \$950 single, \$1,350 double, \$1,550 family
Dental/Vision/Life	No cap	No cap	No cap
Retiree Health Benefits	Caps vary according to contract	Caps vary according to contract	Caps vary according to contract
Retirement Incentive	\$ -	\$ -	\$ -
Other Expenditures			
Books & Supplies	Increase due to one-time COVID expenditures	Reductions as COVID funds are spent in PY	Reductions as COVID funds are spent in PY and general budget reductions
Services & Other Operating Expenses	Repay Rent to POUSD Fund 25: \$10,000	Repay Rent to POUSD Fund 25: \$10,000	Repay Rent to POUSD Fund 25: \$10,000
Capital Outlay	None	None	None
Special Ed Contribution	\$10,000	\$10,000	\$10,000



Northwest Prep Charter (106344) - FY2022/23 2nd Interim			2.8.2023			
		2021-22	2022-23	2023-24		2024-25
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation		5.07%	13.26%	8.13%		3.54%
Base Grant Proration Factor		0.00%	0.00%	0.00%		0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%		0.00%
LCFF Entitlement						
Base Grant		\$1,226,434	\$1,197,133	\$1,328,963		\$1,415,057
Grade Span Adjustment		34,077	23,849	30,593		33,923
Supplemental Grant		115,690	120,779	148,871		170,604
Concentration Grant		-	, -	· -		36,449
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-		
Add-ons: Home-to-School Transportation		-	-			-
Add-ons: Small School District Bus Replacement Program			_			_
Add-ons: Transitional Kindergarten						_
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$1,376,201	\$1,341,761	\$1,508,427		\$1,656,033
Miscellaneous Adjustments		\$1,370,201	\$1,341,701	Ş1,508,427		\$1,050,055
Economic Recovery Target						_
Additional State Aid		-	-	-		-
Total LCFF Entitlement		1,376,201	1,341,761	1,508,427		1,656,033
LCFF Entitlement Per ADA	\$	10,206	\$ 11,644	\$ 12,873	\$	13,764
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$	453,550	\$ 501,570	\$ 584,554	\$	673,822
EPA (for LCFF Calculation purposes)	\$	231,036	\$ 152,146	\$ 203,077	\$	237,280
Local Revenue Sources:						
Property Taxes (Object 8021 to 8089)	\$	-	\$-	\$ -	\$	-
In-Lieu of Property Taxes (Object Code 8096)		691,615	688,045	,		744,931
Property Taxes net of In-Lieu	\$	-	\$ -	\$ -	\$	-
TOTAL FUNDING		1,376,201	1,341,761	1,508,427		1,656,033
Basic Aid Status	\$	-	\$-	\$ -	\$	-
Excess Taxes	\$	-	\$ -	\$ -	\$	-
EPA in Excess to LCFF Funding	\$	-	\$-	\$-	\$	-
Total LCFF Entitlement		1,376,201	1,341,761	1,508,427		1,656,033
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual		73.31789035%	42.111342189	% 42.111342189	6	42.11134218%
% of Adjusted Revenue Limit - P-2		73.31789035%	42.111342189	% 42.11134218 %	6	42.11134218%
EPA (for LCFF Calculation purposes)	\$	231,036	\$ 152,146	\$ 203,077	\$	237,280
EPA, Current Year (Object Code 8012)	\$	231,036	\$ 152,146	\$ 203,077	Ś	237,280
(P-2 plus Current Year Accrual)	Ļ	231,030	÷ 152,140	200,077	Ŷ	237,200
EPA, Prior Year Adjustment (Object Code 8019)	\$	(8,591.00)	\$ 19,912.00	· \$ -	\$	-
(P-A less Prior Year Accrual)	Ŧ	(-)				
Accrual (from Data Entry tab)		-	-	-		-



Northwest Prep Charter (106344) - FY2022/23 2nd Interim		2.8.202	3		
	2021-22	202	2-23	2023-24	2024-25
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 1,260,511	\$	1,220,982	\$ 1,359,556	\$ 1,448,980
Supplemental and Concentration Grant funding in the LCAP year Percentage to Increase or Improve Services	\$ 115,690 9.18%	\$	120,779 9.89%	148,871 10.95%	207,053 14.29%
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	143		124	126	128
COE Enrollment	-		-	-	-
Total Enrollment	143		124	126	128
Unduplicated Pupil Count	68		73	74	75
COE Unduplicated Pupil Count	-		-	-	-
Total Unduplicated Pupil Count	68		73	74	75
Rolling %, Supplemental Grant	45.8900%		49.4600%	54.7500%	58.8700%
Rolling %, Concentration Grant	45.8900%		49.4600%	54.7500%	58.8700%



Northwest Prep Charter (106344) - FY2022/23 2nd Interim	2.	8.2023		
	2021-22	2022-23	2023-24	2024-25
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal		-	-	-
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	-	-	-	-
NSS	-	-	-	-
Combined Subtotal	-	-	-	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)				
Grades TK-3		-		
Grades 4-6		_	-	_
Grades 7-8		_	-	_
Grades 9-12		-	-	-
LCFF Subtotal		-	-	-
NSS		-	-	-
Combined Subtotal	_	-	-	-
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average		_	_	
-	-	-	-	-
Current Year ADA				
Grades TK-3	18.23	5.58	7.44	8.46
Grades 4-6	16.80	7.43	8.37	9.40
Grades 7-8	26.34	38.10	27.90	25.38
Grades 9-12	70.56	64.12	73.47	77.08
LCFF Subtotal	131.93	115.23	117.18	120.32
NSS	-	-	-	-
Combined Subtotal	131.93	115.23	117.18	120.32
Change in LCFF ADA (excludes NSS ADA)	131.93	115.23	117.18	120.32



Northwest Prep Charter (106344) - FY2022/23 2nd Interim		2.8.2023		
	2021-22	2022-23	2023-24	2024-25
2021-22 Proxy ADA Determination - for <u>School District Calculations only</u> . Fundin	g for charter schools under Section	on 123 of AB 181 will b	e allocated outside o	of the LCFF and a
Yield Calculation				
Total ADA	131.93			
Total Enrollment	143.00			
Attendance Yield	92.2587%			
Quotient	1.0222			
2021-22 Proxy ADA				
Grades TK-3	18.63			
Grades 4-6	17.17			
Grades 7-8	26.92			
Grades 9-12	72.12			
Subtotal	134.84			
NSS				
Combined Subtotal				
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	18.63	5.58	7.44	8.4
Grades 4-6	17.17	7.43	8.37	9.4
Grades 7-8	26.92	38.10	27.90	25.3
Grades 9-12	72.12	64.12	73.47	77.0
Subtotal	134.84	115.23	117.18	120.3
	Current	Current	Current	Currei
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
NPS, CDS, & COE Operated				
Grades TK-3	_		-	
Grades 4-6		_		
Grades 4-0		_		
Grades 9-12		_		
Subtotal				_
	-		-	-
ACTUAL ADA (Current Year Only)				
Grades TK-3	18.23	5.58	7.44	8.4
Grades 4-6	16.80	7.43	8.37	9.4
Grades 7-8	26.34	38.10	27.90	25.3
Grades 9-12	70.56	64.12	73.47	77.0
Total Actual ADA	131.93	115.23	117.18	120.3
TOTAL FUNDED ADA	151.55	113.25	117.10	120.5
Grades TK-3	18.63	5.58	7.44	8.4
Grades 4-6	17.17	7.43	8.37	9.4
Grades 7-8	26.92	38.10	27.90	25.3
Grades 9-12	72.12	64.12	73.47	77.0
Total	134.84	115.23	117.18	120.3
 Funded Difference (Funded ADA less Actual ADA)	2.91			
.				
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA		-	-	



Northwest Prep Charter (106344) - FY2022/23 2nd Interim			2.8	.2023				
		2021-22		2022-23		2023-24		2024-25
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$	9,755	\$	11,120	\$	12,140	\$	12,94
Grades 4-6	\$	8,969	\$	10,224	\$	11,162	\$	11,90
Grades 7-8	\$	9,234	\$	10,528	\$	11,493	\$	12,25
Grades 9-12	\$	10,980	\$	12,518	\$	13,666	\$	14,57
Base Grants								
Grades TK-3	\$	8,093	\$	9,166	\$	9,911	\$	10,2
Grades 4-6	\$	8,215	\$	9,304	\$	10,060	\$	10,4
Grades 7-8	\$	8,458	\$	9,580	\$	10,359	\$	10,7
Grades 9-12	\$		\$	11,102	\$	12,005	\$	12,4
Grade Span Adjustment								
Grades TK-3	\$	842	\$	953	\$	1,031	\$	1,0
Grades 9-12	\$	255	\$	289	\$	312		3
	ç	233	Ŷ	205	Ŷ	512	Ŷ	5.
Prorated Base, Supplemental and Concentration Rate per ADA	<u>~</u>	0.025	ć	10 110	ć	10.042	÷	44.2
Grades TK-3	\$ \$	8,935	\$	10,119	\$	10,942	\$	11,3
Grades 4-6		8,215	\$	9,304	\$	10,060	\$	10,4
Grades 7-8	\$	8,458	\$	9,580	\$	10,359		10,7
Grades 9-12	\$	10,057	Ş	11,391	Ş	12,317	Ş	12,7
Prorated Base Grants								
Grades TK-3	\$	8,093	\$,	\$	9,911		10,2
Grades 4-6	\$	8,215	\$	9,304	\$	10,060	\$	10,4
Grades 7-8	\$	8,458	\$	9,580	\$	10,359	\$	10,7
Grades 9-12	\$	9,802	\$	11,102	\$	12,005	\$	12,4
Prorated Grade Span Adjustment								
Grades TK-3	\$	842	\$	953	\$	1,031	\$	1,0
Grades 9-12	\$	255	\$	289	\$	312	\$	3
Supplemental Grant		20%		20%		20%		2
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$	1,787	\$	2,024	\$	2,188	\$	2,2
Grades 4-6	\$	1,643	\$	1,861	\$	2,012	\$	2,0
Grades 7-8	\$	1,692	\$	1,916	\$	2,072	\$	2,1
Grades 9-12	\$	2,011	\$	2,278	\$	2,463	\$	2,5
Actual - 1.00 ADA, Local UPP as follows:		45.89%		49.46%		54.75%		58.8
Grades TK-3	\$	820	\$	1,001	\$	1,198	\$	1,3
Grades 4-6	\$	754	\$	920	\$	1,102		1,2
Grades 7-8	\$	776	\$	948	\$	1,134		, 1,2
Grades 9-12	\$	923	\$	1,127	\$	1,349	\$	1,5
Concentration Grant (>55% population) Maximum - 1.00 ADA, 100% UPP		65%		65%		65%		6
Grades TK-3	\$	5,808	\$	6,577	ć	7,112	ć	7,3
Grades 4-6	\$ \$	5,808	ې \$	6,048	ې \$	6,539	ې \$	7,3 6,7
Grades 7-8	\$	5,498	\$ \$	6,227	ې \$	6,733	ې \$	6,9
Grades 9-12	\$	6,537	\$	7,404	\$	8,006	\$	8,2
	Ŷ		+		7	,	Ŧ	
Actual - 1.00 ADA, Local UPP >55% as follows:	4	0.0000%	ć	0.0000%	ć	0.0000%	ć	3.870
Grades TK-3	\$	-	\$	-	\$	-	\$	2
Grades 4-6	\$	-	\$	-	\$ ¢	-	\$	2
Grades 7-8	\$	-	\$	-	\$	-	\$	2
Grades 9-12	\$	-	\$	-	\$	-	\$	3

Pine-Olivet Union Elementary 49-70870-0000000 A- REVENUES & OTHER FINANCING SOURCES [Sum Lines 51,04 A- ASc] 1. LCFF/Revenue Limit Sources (8010-8099) 2. Federal Revenues (8100-8299) 3. Other State Revenues (8500-8799) 4. Other Local Revenues (8600-8799) 3. Other Local Revenues (8600-8799)		Multivear Projec	and a set						
1	202	2022-23 2nd Interim NWP MYP	NWP MYP	20.	Multiyear Projection 2022-23 2nd Interim NWP MYP Unewroted	ection NWP MYP	. 20	Multiyear Projection 2022-23 2nd Interim NWP MYP	ction NWP МҮР
1, 1,	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3	2022-23 Base Year	2023-24 Year 2	2024-25 Year 3	2022-23 Base Year	2023-24 Vore 7	2024-25
f	\$1,846,206.00	\$1,655,858.79	\$1,803,513.49	\$1,375,699.00	\$1,536,528.94	\$1,683,098.08	54	\$119,329.85	Year 3 \$120,415.41
	1,341,761.00	1,508,427,00	1.656.033.00	1.341.761 00	1 508 427 00	1 555 000 000			
	146,199.00	31,164.00	31.164.00	0.00	00.0	00.55U,0C0,1	00.00	0.00	0.0
	353,146.00	111,638.10	111,915.24	28.838.00	00.0	00.0 91 COL BL	146,199.00	31,164.00	31,164.00
	5,100.00	4,629.69	4,401.25	5,100.00	4,629,69	81.262,62	324,308.00	82,546.00	82,623.06
5. Other Financing Sources						C7:TOL (1		0.00	0.00
a. Transfers In (8900-8929)	0.00	0.00	0.00	0.00	0.00	0.00	000		
b. Other Sources (8930-8979)	00.0	0.00	0.00	00'0	0.00		00.0	0.00	0.00
c. Contributions (8980-8999)	00.0	0.00	0.00	0.00	(5,619.85)	(6.628.35)	0.00	0.00	0.00
B. EXPENDITURES & OTHER FINANCING USES [Sum Lines	\$1,988,443.00	\$1,866,023.80	\$1,872,168.38	\$1,600,956.00	\$1,652,268.49	\$1,702,241.43	\$387,487.00	\$213,755.31	6,628.35 \$169,926.95
1. Certificated Salaries (1000-1999)	644,239.00	659,166.45	695,473.77	604,249.00	643,661.03	679,114,31		101 10	
2. Classified Salaries (2000-2999)	146,381.00	136,458.02	144,172.81	114,315.00	121,939.24	128.833.19	00.000.05	15,505.42	16,359,46
3. Employee Benefits (3000-3999) 38	380,062.00	373,938.29	369,501.95	283,773.00	288,681.20	283.865.58	00.000,20	14,518.78	15,339.62
4. Books and Supplies (4000-4999)	180,922.00	115,975.39	93,066,35	86,620.00	73,015.19	74,109.02	94.302.00	60./c2,c8	85,636.37
 Services and Other Operating Expenditures (5000- 5999) 	626,839.00	570,739.65	560,207.50	502,823.00	515,795.83	527,143.33	124,016.00	54,943.82	18,957.33 33,064.17
6. Capital Outlay (6000-6999)	0.00	0.00	0.00	0.00	0.00	000			
7. Other Outgo (excluding Transfers of Indirect Costs)	0.00	0.00	0.00	0.00	0.00	0.00	00.0	0.00	0.00
(7100-7299,7400-7499) 8. Other Outgo - Transfers of Indirect Costs (7300- 7399)	0.00	(254.00)	(254.00)	(824.00)	. (824.00)	(824.00)	824.00	570.00	0.00
9. Other Financing Uses									
a. Transfers Out (7600-7629)	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	0.00	00.0	
b. Other Uses (7630-7699)	00.0	0.00	00'0	0.00	0.00	0.00	0.00		0.00
10. Other Adjustments (described in assumptions)	00.0	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.0
C. NET INCREASE (DECREASE) IN FUND BALANCE D. FUND BALANCE	(142,237.00)	(210,165.01)	(68,654.99)	(225,257.00)	(115,739.55)	(19,143.35)	83,020.00	(94,425.46)	(49,511.54)
id Balance (9791-9795)	695,264.00	553,027.00	342,861.99	585,438.00	360,181.00	744 AAT AE	100 015 00		
2. Ending Fund Balance [Sum lines D2a-D2e2]	\$553,027.00	\$342,861.99	\$274,207.10	\$360,181.00	\$244,441,45	\$225.268.10	00'02'0'0T	192,846.00	98,420.54
a. Nonspendable (9710-9719)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000,000	0.040,2014	\$98,420.54	\$48,909.00
b. Restricted (9740)	192,846.00	98,420.54	48,909.00	0.00		000	00.0	0.00	0.00
					00.0	0.00	192,846.00	98,420.54	48,909.00
(9750)	0.00	0.00	00.00	0.00	0.00		00.0		
	79,538.00	74,641.00	74,887.00	79,538.00	74,641.00	74.887.00	0.0	0.00	0.00
Reserve for Cash Flow @ 4% (Board Resolution #564)	79,538.00	74,641.00	74,887.00	79,538.00	74,641.00	74,887.00	000	0.00	0.00
d. Assigned							00.0	0.00	
1. Other Assignments (9780)	198,105.00	92,159.45	72,524.10	198.105.00	97 150 AE				5
Facilities & Instructional Materials	198,105.00	92,159.45	72,524.10	198,105.00	97 159 45	72,524.10	00.0	0.00	0.00
						NT-47C'7/	0.00	0.00	0.00
1. Reserve for Economic Uncertainties (9789)	79,538.00	74,641.00	74,887.00	79,538.00	74,641.00	74,887.00			

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Monte Monte <th< th=""><th>iner-Olivet Union Elementary 19-70870-000000</th><th></th><th></th><th>CASH FLOV Base Year 202</th><th>Cashflow Re <mark>N 2022-23 21</mark> ^{2-23; Actuals Through}</th><th>port Id Interim NV the Month of January</th><th>NP</th><th></th><th></th><th></th><th>Fund 09</th><th>CASH FLO¹ Base Year 201</th><th>Cashflow R W 2022-23 2 ^{22-23; Actuals Throug}</th><th>eport nd Interim N ^{h the Month of Janua}</th><th>WP</th><th></th></th<>	iner-Olivet Union Elementary 19-70870-000000			CASH FLOV Base Year 202	Cashflow Re <mark>N 2022-23 21</mark> ^{2-23; Actuals Through}	port Id Interim NV the Month of January	NP				Fund 09	CASH FLO ¹ Base Year 201	Cashflow R W 2022-23 2 ^{22-23; Actuals Throug}	eport nd Interim N ^{h the Month of Janua}	WP	
Operation Function Control Contro Control Control		Object Range	Budget/Beg. Balance	2022 July	August	September	October	November	December	2023 January	Feburary	2023 March	April	Mav	en l	
Image: constraints Image:	EGINNING CASH		576,750.84	576,750.84	647,728.41	601,963.40	710,650.31	678,945.03	737,833.61	832.461.60	986 JRN 90	76 C81 380	056 054 14			Accruais
Image: constrained and the state of the state o	ECEIPTS	I											+T'+CD'000	11.002,010	/92,266.48	'
Norm Norm <th< td=""><td>CFF Sources</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	CFF Sources															
Image: constrained (C) COURT	Principal Apportionment Property Taxes	8010-8019 8070-8079	653,716.00	120,664.00	5,072.00	112,827.00	45,241.00	45,241.00	112,827.00	45,241.00	32,575.00	30,074.14	18,106.00	18,106.00	23,268.63	44,473.23
matrix 0000 <	Miscellaneous Funds & LCFF Transfers	8080-8099	688,045.00	(40,736.67)	31,853.00	82,994.00	55.329.00	- 55.329.00	- UU BCE 35			-		1	I	1
(matrix)	ederal Revenue	8100-8299	146,199.00	3,133.00	(46,503.28)	30,550.00	Ì	31,615.00	555.00	22.799.00	00.625,00	00,9994.00	69,405.69 10 200 05	74,163.13	58,163.16	42,563.69
mean mean <th< td=""><td>Ither State Revenue</td><td>8300-8599</td><td>353,146.00</td><td>(5,590.00)</td><td>(7,429.41)</td><td>7,507.00</td><td>6,775.58</td><td>72,530.00</td><td>48,721.00</td><td>21,154.18</td><td>21,541.91</td><td>06'619'62</td><td>26.605,01 OC 845 CC</td><td>8,602.35</td><td>20,405.01</td><td>46,503.07</td></th<>	Ither State Revenue	8300-8599	353,146.00	(5,590.00)	(7,429.41)	7,507.00	6,775.58	72,530.00	48,721.00	21,154.18	21,541.91	06'619'62	26.605,01 OC 845 CC	8,602.35	20,405.01	46,503.07
Method Method<	ther Local Revenue	8600-8799	5,100.00	I	I	I	1,530.50	I	1	2,626.53	565.07	-	05.042,22		36,995.10	76,444.00
Mathematical constraints Mathema	sterfund Transfers in	8910-8929	0.00	I	Ĩ	I	1	I	1	1	I	1	1	I	1	
International conditional condi	II Other Financing Sources	8930-8999	0:00	T	I	1	1	1	Ţ	1	1	ĩ	I	I	,	I I
International State Name State	OTAL RECEIPTS	1	1,846,206.00	77,470.33	(17,007.69)	233,878.00	108,876.08	204,715.00	217,432.00	147,149.71	113,620.98	167,335.14	120,447.74	123,472.82	138,831.90	209,983.99
and and <td>ISBURSEMENTS</td> <td></td> <td></td> <td>2</td> <td></td>	ISBURSEMENTS			2												
Image: state in the s	assified Salaries	666T-000C	00.253,000	10,954.22	71,821.14	71,896.17	69,222.32	72,760.32	69,685.12	(28,241.13)	54,236.17	67,122.71	64,423.90	67,645.10	52,712.96	1
Image: sector in the	mplovee Benefits	6667-000E	00.185,0F1	04:00C2,1	15.16C,8 9C MOD BC	25.081,8	12,352.73	12,203.93	15,994.13	8,584.59	12,267.49	15,906.20	15,638.10	15,638.10	12,079.64	ſ
Image: constrained by the constraned by the constrained by the constrained by the con	ooks and Supplies	4000-4999	180,922.00	4.394.26	5.147.12	82.202,02 57 975 7	11.866,25 PT PA 7	33,102.06 1 A58 52	33,185.68	(5,113.47)	26,830.79	29,854.31	29,644.84	34,356.72	26,604.34	70,444.00
(mode) (mod) (ervices	5000-5999	626,839.00	634.65	3,219.56	6,233.11	18.857.75	26.301.58	31 LCC E	95.C85,5	3,654.25	29,901.42	32,615.25	27,138.30	30,940.54	26,646.03
(mode) (mod) (mod) (mod) <td>apital Outlay</td> <td>6669-0009</td> <td>0.00</td> <td>1</td> <td>1</td> <td>I</td> <td>I</td> <td>I</td> <td>-</td> <td></td> <td></td> <td>E/.8/8,EC</td> <td>58,724.02</td> <td>62,683.90</td> <td>252,000.00</td> <td>109,632.67</td>	apital Outlay	6669-0009	0.00	1	1	I	I	I	-			E/.8/8,EC	58,724.02	62,683.90	252,000.00	109,632.67
Interfacione 700303 20000 -	ther Outgo	7000-7499	0,00	1	J	ī	I	Ĩ	I	 J	I		1 1	1 1	t ,	I
manufactor 700/00 -	iterfund Transfers Out	7600-7629	10,000.00	1	I	Ţ	I	I	I		I	1	1	1	10 000 01	I
Instant 1314410 324545 140.040 324540 1224640 1224440	II Other Financing Uses	7630-7699	0.00	1	1	ſ	1	I	J	1	I	I	I	I	-	
Interview 111-145 1 <th1< th=""> 1 1</th1<>	DTAL DISBURSEMENTS		1,988,443.00	32,068.95	118,689.47	125,191.09	140,581.36	145,826.42	122,804.01	(6,669.59)	13,719,51	196,663.37	201,046.11	207,462.12	384,337,48	206.722.70
Intenvir 111-319 0.0 1 -	ALANCE SHEET ITEMS															
Rechaik 900-99 117,146 <th< td=""><td>Cash Not in Treasury</td><td>9111-9199</td><td>0.00</td><td>I</td><td>1</td><td>1</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Cash Not in Treasury	9111-9199	0.00	I	1	1										
Other funds 330 1,400	Accounts Receivable	9200-9299	223,309.55	121.734.00	101.575.55	I I	I J	I	T	1	I	I	1	I	1	1
930 000 - <td>Due From Other Funds</td> <td>9310</td> <td>1,440.00</td> <td>1,440.00</td> <td>1</td> <td>ſ</td> <td>I</td> <td>. 1</td> <td>1 1</td> <td>I</td> <td>1</td> <td>I</td> <td>1</td> <td>I</td> <td>1</td> <td>139,539.99</td>	Due From Other Funds	9310	1,440.00	1,440.00	1	ſ	I	. 1	1 1	I	1	I	1	I	1	139,539.99
mathematical 330 0.00 -	Stores	9320	00.0	1	ſ	Ĩ	I	I		1 1	1	1	I	1	1	Ą
Includes 340 0.00 - <	Prepaid Expenditures	0226	0.00	I	ſ	I	I	1	I]	l	I	I	J	l
Outboard Resources 990 0.00 13.17.4.0 10.1375.55 1 <th1< th=""> 1 1 1</th1<>	Other Current Assets	9340	00.00	ſ	I	Ĩ	Ţ	1	Ĩ	1	1	[]	1 1	1	1	I
L 24/7456 13/74/00 10/7555 L <thl< th=""> <thl< th=""> <thl< th=""> <thl< th=""></thl<></thl<></thl<></thl<>	Deferred Outflows of Resources	9490	0.00	Ĩ	I	1	1		Ì	I	1	I	1	r i	Ļ	I
Offerentiations 9(0,045) 9(,0,05) 9(,0,05)	SUBTOTAL		224,749.55	123,174.00	101,575.55	ı	I	I	Ĩ	1	I	ı	1	1	I	139 539 99
Memory manage 9/39/AL 641.4 C	abilities and Deferred Inflows Accounts Parable		10000													
matrix matrix<	Due To Other Funds	0130	28,043.35	18./66//6	451.54	1	I	I	Î.	I	Î	1	J	Ĩ	Ì	136,278.70
Revenue 950 11,191.16 - 11,191.16 - 11,191.16 - 11,191.16 -	Current Loans	9640	0.00		1 1	1 1	I I	I	I	1	I	1	L	ſ	Ĩ	1
Inflows of Recordes 950 0.00 - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 <th1< th=""> 1 <th1< th=""> 1</th1<></th1<>	Unearned Revenues	9650	11,191.86	1	11,191.86	1	I	1 1	1	1	I	1	1	ï	1	1
Image: constraint of the state of	Deferred Inflows of Resources	0696	0.00	1	1	1	I	1	1		l	I	1	I	I	1
Clearing 910 0.00 - <	SUBTOTAL		109,241.21	97,597.81	11,643.40	t	ī	1	1		I	1	t	Í	1	1
Clearing 9310 0.00 -	noperating											I	t	1	1	136,278.70
Acconcisione 135,0834 25,576.19 89,532.15 – – – – – – – – – – – – – – – – – – –	Suspense Clearing	9910	0.00	I	1	1	1	t	I	1	I	I	J	I	I	1
/PECREASE (B - C + D) (26,728.66) 70,977.57 (45,765.01) 108,686.91 (31,705.28) 58,888.58 94,677.99 153,819.30 (98.53) (29,531) (80,598.37) (83,993.29) (245,505.58) (a + E) (a			4E.808,211	25,576.19	89,932.15	T	L	I	1	1	1	1	T	T	1	3,261.29
(A + E) (a + 2) (a + 2	T INCREASE/DECREASE (B - C + D)		(26,728.66)	70,977.57	(45,765.01)	108,686.91	(31,705.28)	58,888.58	94,627.99	153,819.30	(98.53)	(EC 9CE 0C)	111 003 001			1 -
4, PLUS GASH ACCRUALS AND	DING CASH (A + E)			647,728.41	601,963.40	710,650.31	678.945.03	737,833.61	837 461 GN	00 000 200	leene)	[27:075'67]	(15.865,08)	(62,989,29)	(245,505.58)	6,522.58
STIMENTS	DING CASH, PLUS CASH ACCRUALS AND	1								0.004000	15:701 000	956,854,14	876,255.77	792,266.48	546,760.90	1
	STMENTS															

Charter Schools Special Revenue Fund Sonoma County Expenditures by Object D827NEFUAF(2022-23) Board Difference % Diff Original Approved Actuals To Projected Object Resource (Col B & Column Description Budget Operating Date Year Totals Codes Codes D) B & D (A) Budget (C) (D) (E) (F) (B) A. REVENUES 1) LCFF Sources 8010-8099 3,278,253.00 3,500,914.00 1,851,148.50 3,500,914.00 0.00 0.0% 2) Federal Revenue 8100-8299 63,466.00 413,856.00 130,090.90 413,856.00 0.00 0.0% 8300-8599 222,358.00 954,933.00 340,868.49 954,933.00 0.0% 3) Other State Revenue 0.00 4) Other Local Revenue 8600-8799 12,052.00 15,800.00 10,010.34 15,800.00 0.00 0.0% 5) TOTAL, REVENUES 3,576,129.00 4,885,503.00 2,332,118.23 4,885,503.00 **B. EXPENDITURES** 1) Certificated Salaries 1000-1999 1,655,452.00 1,706,002.00 880,967.30 1,706,002.00 0.00 0.0% 2000-2999 317,150.00 406,632.00 203, 190.87 406,632.00 0.0% Classified Salaries 0.00 3) Employ ee Benefits 3000-3999 894,058.00 1,000,551.00 431,496.68 1,000,551.00 0.00 0.0% 4) Books and Supplies 4000-4999 143,090.00 440,492.00 71,774.96 440,492.00 0.00 0.0% 5) Services and Other Operating Expenditures 5000-5999 487,656.00 1,097,704.00 210,026.25 1,097,704.00 0.00 0.0% 6) Capital Outlay 6000-6999 0.00 0.00 0.00 0.00 0.00 0.0% 7100 7) Other Outgo (excluding Transfers of Indirect 7299,7400-0.00 Costs) 0.00 0.00 0.00 0.00 0.0% 7499 8) Other Outgo - Transfers of Indirect Costs 7300-7399 0.00 0.00 0.00 0.00 0.00 0.0% 9) TOTAL, EXPENDITURES 3,497,406.00 4,651,381.00 1,797,456.06 4,651,381.00 C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING 78.723.00 234.122.00 534.662.17 234.122.00 SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers 8900-8929 0.00 0.00 0.00 0.00 0.00 0.0% a) Transfers In b) Transfers Out 7600-7629 10,000.00 10,000.00 0.00 10,000.00 0.00 0.0% 2) Other Sources/Uses 8930-8979 0.00 0.00 0.00 0.00 0.00 0.0% a) Sources b) Uses 7630-7699 0.00 0.00 0.00 0 00 0 00 0.0% 3) Contributions 0.00 0.00 0.0% 8980-8999 0.00 0.00 0.00 4) TOTAL, OTHER FINANCING SOURCES/USES (10,000.00)(10.000.00)0.00 (10.000.00)E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 68,723.00 224,122.00 534,662.17 224,122.00 F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 1,089,382.00 1,423,185.00 1,423,185.00 0.00 0.0% 9793 0.0% 0.00 0.00 0.00 0.00 b) Audit Adjustments 1,089,382.00 1 423 185 00 1 423 185 00 c) As of July 1 - Audited (F1a + F1b) 9795 0.00 0.00 0.00 0 00 0.0% d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 1.089.382.00 1.423.185.00 1.423.185.00 2) Ending Balance, June 30 (E + F1e) 1,158,105.00 1.647.307.00 1,647,307.00 Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 6,000.00 6,000.00 6,000.00 Stores 9712 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted 9740 67,490.00 486.810.00 486,810.00 c) Committed

2022-23 Second Interim

California Dept of Education SACS Financial Reporting Software - SACS V3 File: Fund-Bi, Version 2

49708700000000 Form 09I

Piner-Olivet Union Elementary

2022-23 Second Interim Charter Schools Special Revenue Fund Expenditures by Object

49708700000000 Form 09I D827NEFUAF(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	909,533.87	186,056.00		186,056.00		
POCS - Reserve for Cash Flow @ 4% (Resolution 564)	0000	9760		106,918.00				
NWP - Reserve for Cash Flow @ 4% (Resolution 564)	0000	9760		79, 138.00				
POCS - Estimated Cost for Signed TA 2022-25	0000	9760	336, 724. 15					
NWP - Estimated Cost for Signed TA 2022-25	0000	9760	243, 802. 31					
POCS - Reserve for Cash Flow @ 11%	0000	9760	224, 405. 72					
NWP - Reserve for Cash Flow @ 11%	0000	9760	104,601.69					
POCS - Reserve for Cash Flow @ 4% (Resolution 564)	0000	9760				106,918.00		
NWP - Reserve for Cash Flow @ 4% (Resolution 564)	0000	9760				79, 138.00		
d) Assigned								
Other Assignments		9780	175,081.13	968,441.00		968,441.00		
POCS - Facilities & Instructional Materials	0000	9780		583, 480.00				
NWP - Facilities & Instructional Materials	0000	9780		198,905.00				
POCS - Reserve for Economic Uncertainties @ 4%	0000	9780		106,918.00				
NWP - Reserve for Economic Uncertainties @ 4%	0000	9780		79, 138.00				
POCS - Facilities & Instructional Materials	0000	9780	26, 267. 05					
Reserve for Economic Uncertainties	0000	9780	148,814.08					
POCS -Reserve for Economic Uncertainties @ 4%	0000	9780				106,918.00		
NWP - Reserve for Economic Uncertainties @ 4%	0000	9780				79, 138.00		
POCS - Facilities & Instructional Materials	0000	9780				583, 480.00		
NWP - Facilities & Instructional Materials	0000	9780				198,905.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,475,608.00	1,309,239.00	770,420.00	1,309,239.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	107,989.00	281,473.00	264,880.00	281,473.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	70,337.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,694,656.00	1,910,202.00	745,511.50	1,910,202.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,278,253.00	3,500,914.00	1,851,148.50	3,500,914.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Colifornia Dent of Education			1	1	1	1	1	I

California Dept of Education

SACS Financial Reporting Software - SACS V3

2022-23 Second Interim Charter Schools Special Revenue Fund Restricted Detail

Resource	Description	2022-23 Projected Totals
6230	California Clean Energy Jobs Act	59,487.00
6300	Lottery : Instructional Materials	44,646.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	107,434.00
7435	Learning Recovery Emergency Block Grant	275,243.00
Total, Restricted Balance		486,810.00

DISTRICT K-6 PROGRAM SACS REPORTS

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

49 70870 0000000 Form Cl D827NEFUAF(2022-23)

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)
Signed: District Superintendent or Designee Date: 3/14/2023
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 14, 2023 Signed: President of The Governing Board
CERTIFICATION OF FINANCIAL CONDITION
POSITIVE CERTIFICATION As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.
Contact person for additional information on the interim report:
Name: Kay Vang Telephone: 707-522-3008
Title: Chief Business Official E-mail: kvang@pousd.org

Criteria and Standards Review Summary

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

CRITERIA AN	ID 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 AN	D 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	
SUPPLEMENT	AL INFORMATION		No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	x	

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

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

Description	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)	265.08	263.95	254.79	263.95	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	265.08	263.95	254.79	263.95	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	5.64	5.38	5.38	5.38	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)	5.64	5.38	5.38	5.38	0.00	0.0%
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	270.72	269.33	260.17	269.33	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)						

2022-23 Second Interim AVERAGE DAILY ATTENDANCE

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	<u>µ</u>	l	l	l	l	l
Authorizing LEAs reporting charter school SACS financial data in the	eir Fund 01, 09, o	r 62 use this wor	rksheet to report	ADA for those of	charter schools.	
Charter schools reporting SACS financial data separately from their	r authorizing LEAs	s in Fund 01 or F	und 62 use this	worksheet to rep	oort their ADA.	
FUND 01: Charter School ADA corresponding to SACS fina	ncial data repor	ted in Fund 01.				
1. Total Charter School Regular ADA	565.52	536.63	536.63	536.63	0.00	0.0%
2. Charter School County Program Alternative		I	I	I	1	I
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)	565.52	536.63	536.63	536.63	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SAC	S financial data	reported in Fu	nd 09 or Fund	62.		
5. Total Charter School Regular ADA	318.28	319.91	319.91	319.91	0.00	0.0%
6. Charter School County Program Alternative		<u>.</u>	<u>.</u>	<u>.</u>	-	<u>.</u>
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						

California Dept of Education SACS Financial Reporting Software - SACS V3 File: Al, Version 3

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)	318.28	319.91	319.91	319.91	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA						
Reported in Fund 01, 09, or 62						
(Sum of Lines C4 and C8)	883.80	856.54	856.54	856.54	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)
A. REVENUES								
1) LCFF Sources		8010-8099	11,336,453.00	11,831,949.00	7,115,161.83	11,831,949.00	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	159,559.00	836,229.00	103,520.49	836,229.00	0.00	0.0%
4) Other Local Revenue		8600-8799	519,505.00	951,237.00	200,518.18	951,237.00	0.00	0.0%
5) TOTAL, REVENUES			12,015,517.00	13,619,415.00	7,419,200.50	13,619,415.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,240,569.00	4,749,915.00	2,581,870.17	4,749,915.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,497,754.00	1,614,973.00	881,975.61	1,614,973.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	2,248,867.00	2,465,332.00	1,338,843.30	2,465,332.00	0.00	0.0%
4) Books and Supplies		4000-4999	172,808.00	218,715.00	75,514.07	218,715.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,136,692.00	1,308,916.00	863,118.07	1,308,916.00	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	(190,538.00)	(190,523.00)	0.00	(190,523.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			9,106,152.00	10,167,328.00	5,741,321.22	10,167,328.00		
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,909,365.00	3,452,087.00	1,677,879.28	3,452,087.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		1000-1023	0.00	0.00	0.00	0.00	0.00	0.076
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	(2,672,132.00)	(3,518,479.00)	0.00	(3,518,479.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,672,132.00)	(3,518,479.00)	0.00	(3,518,479.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			237,233.00	(66,392.00)	1,677,879.28	(66,392.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,455,488.00	6,771,407.00		6,771,407.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,455,488.00	6,771,407.00		6,771,407.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,455,488.00	6,771,407.00		6,771,407.00		-
2) Ending Balance, June 30 (E + F1e)			5,692,721.00	6,705,015.00		6,705,015.00		
Components of Ending Fund Balance								
a) Nonspendable Revolving Cash		9711	3,000.00	3,000.00		3,000.00		

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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	3,369,315.00	775,713.00		775,713.00		
Reserve for Cash Flow @ 11%	0000	9760	1,528,058.00			,		
Estimated Cost for Signed TA for 2022-25	0000	9760	1,841,257.00					
Reserved for Cashflow @ 4% (Resolution 564)	0000	9760		775, 713.00				
Reserve for Cash Flow @ 4% (Resolution 564)	0000	9760				775,713.00		
d) Assigned								
Other Assignments		9780	1,764,748.00	5,150,589.00		5,150,589.00		
Special Ed & Facilities	0000	9780	1,764,748.00					
Special Education & Facilities	0000	9780		5, 150, 589.00				
Special Ed & Facilities	0000	9780				5, 150, 589.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	555,658.00	775,713.00		775,713.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	6,716,694.00	6,753,088.00	4,024,595.00	6,753,088.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	167,249.00	266,423.00	450,935.00	266,423.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(385,568.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	27,658.00	27,230.00	13,816.77	27,230.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	71.46	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	5,104,578.00	5,496,282.00	2,967,775.49	5,496,282.00	0.00	0.0%
Unsecured Roll Taxes		8042	158,094.00	170,507.00	165,217.86	170,507.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	171,860.00	244,200.00	102,084.47	244,200.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	684,976.00	784,421.00	521,734.00	784,421.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	11.28	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			13,031,109.00	13,742,151.00	7,860,673.33	13,742,151.00	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)
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,694,656.00)	(1,910,202.00)	(745,511.50)	(1,910,202.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,336,453.00	11,831,949.00	7,115,161.83	11,831,949.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

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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 State Apportionments - Prior	All Other	8319						
Years			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	19,189.00	19,189.00	19,189.00	19,189.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	140,370.00	163,189.00	83,172.53	163,189.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	653,851.00	1,158.96	653,851.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			159,559.00	836,229.00	103,520.49	836,229.00	0.00	0.0%
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	137,960.00	137,960.00	27,206.45	137,960.00	0.00	0.0%
Interest		8660	35,000.00	46,100.00	45,536.85	46,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
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	277,941.00	656,123.00	17,003.80	656,123.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	68,604.00	111,054.00	110,771.08	111,054.00	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			0.00	0.00	0.00	0.00	0.00	0.070
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			519,505.00	951,237.00	200,518.18	951,237.00	0.00	0.0%
TOTAL, REVENUES			12,015,517.00	13,619,415.00	7,419,200.50	13,619,415.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,409,792.00	3,883,863.00	2,073,325.42	3,883,863.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	75,345.00	66,089.00	39,540.46	66,089.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	755,432.00	799,963.00	469,004.29	799,963.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,240,569.00	4,749,915.00	2,581,870.17	4,749,915.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	210,309.00	227,537.00	93,575.26	227,537.00	0.00	0.0%
Classified Support Salaries		2200	448,037.00	509,850.00	289,532.43	509,850.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	163,569.00	179,812.00	103,439.71	179,812.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	594,819.00	548,357.00	309,775.80	548,357.00	0.00	0.0%
Other Classified Salaries		2900	81,020.00	149,417.00	85,652.41	149,417.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,497,754.00	1,614,973.00	881,975.61	1,614,973.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	831,183.00	953,858.00	508,171.80	953,858.00	0.00	0.0%
PERS		3201-3202	330,845.00	338,039.00	186,042.15	338,039.00	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)
OASDI/Medicare/Alternative		3301-3302	164,390.00	174,388.00	94,651.74	174,388.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	751,181.00	816,184.00	446,530.34	816,184.00	0.00	0.0%
Unemploy ment Insurance		3501-3502	28,159.00	30,876.00	17,198.37	30,876.00	0.00	0.0%
Workers' Compensation		3601-3602	86,478.00	95,356.00	52,422.26	95,356.00	0.00	0.0%
OPEB, Allocated		3701-3702	53,031.00	53,031.00	33,826.64	53,031.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	3,600.00	3,600.00	0.00	3,600.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,248,867.00	2,465,332.00	1,338,843.30	2,465,332.00	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	172,561.00	218,468.00	75,514.07	218,468.00	0.00	0.0%
Noncapitalized Equipment		4400	247.00	247.00	0.00	247.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			172,808.00	218,715.00	75,514.07	218,715.00	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	21,921.00	22,441.00	4,617.18	22,441.00	0.00	0.0%
Dues and Memberships		5300	17,489.00	19,102.00	9,661.00	19,102.00	0.00	0.0%
Insurance		5400-5450	126,822.00	144,409.00	144,409.00	144,409.00	0.00	0.0%
Operations and Housekeeping Services		5500	145,223.00	176,537.00	74,216.08	176,537.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,819.00	34,319.00	7,691.47	34,319.00	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	766,510.00	884,200.00	612,104.10	884,200.00	0.00	0.0%
Communications		5900	27,908.00	27,908.00	10,419.24	27,908.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,136,692.00	1,308,916.00	863,118.07	1,308,916.00	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)								
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%

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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)
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%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(190,538.00)	(190,523.00)	0.00	(190,523.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(190,538.00)	(190,523.00)	0.00	(190,523.00)	0.00	0.0%
TOTAL, EXPENDITURES			9,106,152.00	10,167,328.00	5,741,321.22	10,167,328.00	0.00	0.0%
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%

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)
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS			İ					
Contributions from Unrestricted Revenues		8980	(2,672,132.00)	(3,518,479.00)	0.00	(3,518,479.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,672,132.00)	(3,518,479.00)	0.00	(3,518,479.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,672,132.00)	(3,518,479.00)	0.00	(3,518,479.00)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	187,037.00	187,037.00	0.00	187,037.00	0.00	0.0%
2) Federal Revenue		8100-8299	522,125.00	1,887,111.00	276,551.56	1,887,111.00	0.00	0.0%
3) Other State Revenue		8300-8599	890,978.00	3,478,495.00	1,735,174.44	3,478,495.00	0.00	0.0%
4) Other Local Revenue		8600-8799	513,006.00	514,365.00	383,894.00	514,365.00	0.00	0.0%
5) TOTAL, REVENUES			2,113,146.00	6,067,008.00	2,395,620.00	6,067,008.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	597,307.00	1,101,401.00	421,305.71	1,101,401.00	0.00	0.0%
2) Classified Salaries		2000-2999	454,779.00	843,390.00	427,842.84	843,390.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	982,863.00	1,284,803.00	312,066.76	1,284,803.00	0.00	0.0%
4) Books and Supplies		4000-4999	324,467.00	1,059,759.00	250,155.49	1,059,759.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,235,324.00	4,745,616.00	2,018,512.80	4,745,616.00	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	190,538.00	190,523.00	0.00	190,523.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,785,278.00	9,225,492.00	3,429,883.60	9,225,492.00		
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers			(2,672,132.00)	(3,158,484.00)	(1,034,263.60)	(3,158,484.00)		
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	2,672,132.00	3,518,479.00	0.00	3,518,479.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,672,132.00	3,518,479.00	0.00	3,518,479.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	359,995.00	(1,034,263.60)	359,995.00		
F. FUND BALANCE, RESERVES								
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance								
,		9791	28,392.00	815,920.00		815,920.00	0.00	0.0%
1) Beginning Fund Balance		9791 9793	28,392.00	815,920.00		815,920.00	0.00	0.0%
1) Beginning Fund Balance a) As of July 1 - Unaudited			,					
 Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments 			0.00	0.00		0.00		
 Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) 		9793	0.00	0.00 815,920.00		0.00 815,920.00	0.00	0.0%
 Beginning Fund Balance As of July 1 - Unaudited Audit Adjustments As of July 1 - Audited (F1a + F1b) Other Restatements Adjusted Beginning Balance (F1c + 		9793	0.00 28,392.00 0.00	0.00 815,920.00 0.00		0.00 815,920.00 0.00	0.00	0.0%
 Beginning Fund Balance As of July 1 - Unaudited Audit Adjustments As of July 1 - Audited (F1a + F1b) Other Restatements Adjusted Beginning Balance (F1c + F1d) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance 		9793	0.00 28,392.00 0.00 28,392.00	0.00 815,920.00 0.00 815,920.00		0.00 815,920.00 0.00 815,920.00	0.00	0.0%
 Beginning Fund Balance As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable 		9793 9795	0.00 28,392.00 0.00 28,392.00 28,392.00	0.00 815,920.00 0.00 815,920.00 1,175,915.00		0.00 815,920.00 0.00 815,920.00 1,175,915.00	0.00	0.0%
 Beginning Fund Balance As of July 1 - Unaudited Audit Adjustments As of July 1 - Audited (F1a + F1b) Other Restatements Adjusted Beginning Balance (F1c + F1d) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance 		9793	0.00 28,392.00 0.00 28,392.00	0.00 815,920.00 0.00 815,920.00		0.00 815,920.00 0.00 815,920.00	0.00	0.0%

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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	28,392.00	1,175,915.00		1,175,915.00		
c) Committed				.,,		.,		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	187,037.00	187,037.00	0.00	187,037.00	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			187,037.00	187,037.00	0.00	187,037.00	0.00	0.0%

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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	201,086.00	201,086.00	(202,932.00)	201,086.00	0.00	0.0%
Special Education Discretionary Grants		8182	10,797.00	55,895.00	(11,673.00)	55,895.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	212,539.00	227,998.00	173,986.93	227,998.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	37,517.00	40,953.00	10,247.00	40,953.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	30,186.00	35,528.00	11,573.00	35,528.00	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	30,000.00	30.000.00	21,484.00	30.000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,295,651.00	273,865.63	1,295,651.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0200	522.125.00	1,887,111.00	276,551.56	1,887,111.00	0.00	0.0%
OTHER STATE REVENUE			522, 123.00	1,007,111.00	270,351.30	1,007,111.00	0.00	0.070
Other State Apportionments ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	53,093.00	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	55,976.00	68,758.00	15,196.44	68,758.00	0.00	0.0%
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%

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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		8587						
Sources			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	781,909.00	3,409,737.00	1,719,978.00	3,409,737.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			890,978.00	3,478,495.00	1,735,174.44	3,478,495.00	0.00	0.0%
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/Dev eloper 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%

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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 8 D (F)
All Other Local Revenue		8699	4,501.00	5,860.00	5,860.00	5,860.00	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			0.00	0.00	0.00	0.00		,
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.09
From County Offices	6500	8792	508,505.00	508,505.00	378,034.00	508,505.00	0.00	0.09
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.04
ROC/P Transfers			0.00	0.00	0.00	0.00	0.00	0.0
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.04
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.09
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments	0300	0795	0.00	0.00	0.00	0.00	0.00	0.04
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.04
	All Other	8791						
From County Offices			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			513,006.00	514,365.00	383,894.00	514,365.00	0.00	0.0
TOTAL, REVENUES			2,113,146.00	6,067,008.00	2,395,620.00	6,067,008.00	0.00	0.0
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	336,202.00	753,056.00	247,274.51	753,056.00	0.00	0.0
Certificated Pupil Support Salaries		1200	130,315.00	149,941.00	79,676.13	149,941.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries		1300	130,790.00	188,935.00	91,378.07	188,935.00	0.00	0.0
Other Certificated Salaries		1900	0.00	9,469.00	2,977.00	9,469.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			597,307.00	1,101,401.00	421,305.71	1,101,401.00	0.00	0.0
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	230,883.00	403,419.00	214,525.18	403,419.00	0.00	0.0
Classified Support Salaries		2200	215,287.00	362,600.00	180,410.92	362,600.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	8,609.00	30,026.00	16,243.03	30,026.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	0.00	44,145.00	15,063.71	44,145.00	0.00	0.0
Other Classified Salaries		2900	0.00	3,200.00	1,600.00	3,200.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			454,779.00	843,390.00	427,842.84	843,390.00	0.00	0.0
EMPLOYEE BENEFITS			. ,	.,	,	.,		
		3101-3102	640,510.00	784,791.00	79,505.47	784,791.00	0.00	0.0
PERS		3201-3202	117,312.00	207,131.00	91,475.14	207,131.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	43,838.00	82,965.00	37,082.08	82,965.00	0.00	0.0
Health and Welfare Benefits		3401-3402	159,802.00	169,822.00	86,951.15	169,822.00	0.00	0.0
Unemployment Insurance		3501-3502	5,238.00	9,845.00	4,185.12	9,845.00	0.00	0.0
Workers' Compensation		3601-3602	16,163.00	30,249.00	12,867.80	30,249.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0.00		0.00	0.00	0.0
		3751-3752			0.00			
OPEB, Active Employees			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			982,863.00	1,284,803.00	312,066.76	1,284,803.00	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)
Approved Textbooks and Core Curricula		4100	42 027 00	45 465 00	44 504 52	45 465 00	0.00	0.0%
Materials Books and Other Reference Materials		4200	13,927.00	15,165.00	11,504.53	15,165.00	0.00	0.0%
		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies			308,833.00	983,781.00	194,460.42	983,781.00	0.00	0.0%
Noncapitalized Equipment		4400	1,707.00	43,442.00	38,925.54	43,442.00	0.00	0.0%
Food		4700	0.00	17,371.00	5,265.00	17,371.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			324,467.00	1,059,759.00	250,155.49	1,059,759.00	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	4,961.00	36,532.00	20,987.01	36,532.00	0.00	0.0%
Dues and Memberships		5300	0.00	995.00	995.00	995.00	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	54,500.00	222,030.00	33,328.96	222,030.00	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	2,174,743.00	4,484,939.00	1,962,509.91	4,484,939.00	0.00	0.0%
Communications		5900	1,120.00	1,120.00	691.92	1,120.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,235,324.00	4,745,616.00	2,018,512.80	4,745,616.00	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) 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%

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)
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	All Other	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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	190,538.00	190,523.00	0.00	190,523.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			190,538.00	190,523.00	0.00	190,523.00	0.00	0.0%
TOTAL, EXPENDITURES			4,785,278.00	9,225,492.00	3,429,883.60	9,225,492.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		1013						
			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		8931	0.00	0.00	0.00	0.00		
Emergency Apportionments		0931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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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	2,672,132.00	3,518,479.00	0.00	3,518,479.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,672,132.00	3,518,479.00	0.00	3,518,479.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,672,132.00	3,518,479.00	0.00	3,518,479.00	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)
A. REVENUES								
1) LCFF Sources		8010-8099	11,523,490.00	12,018,986.00	7,115,161.83	12,018,986.00	0.00	0.0%
2) Federal Revenue		8100-8299	522,125.00	1,887,111.00	276,551.56	1,887,111.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,050,537.00	4,314,724.00	1,838,694.93	4,314,724.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,032,511.00	1,465,602.00	584,412.18	1,465,602.00	0.00	0.0%
5) TOTAL, REVENUES			14,128,663.00	19,686,423.00	9,814,820.50	19,686,423.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,837,876.00	5,851,316.00	3,003,175.88	5,851,316.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,952,533.00	2,458,363.00	1,309,818.45	2,458,363.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,231,730.00	3,750,135.00	1,650,910.06	3,750,135.00	0.00	0.0%
4) Books and Supplies		4000-4999	497,275.00	1,278,474.00	325,669.56	1,278,474.00	0.00	0.0%
5) Services and Other Operating		5000-5999						
Expenditures		6000-6999	3,372,016.00	6,054,532.00	2,881,630.87	6,054,532.00	0.00	0.0%
6) Capital Outlay			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			13,891,430.00	19,392,820.00	9,171,204.82	19,392,820.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			237,233.00	293,603.00	643,615.68	293,603.00		
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		10001020	0.00	0.00	0.00	0.00	0.00	0.070
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	0.00	0.070
E. NET INCREASE (DECREASE) IN FUND			237,233.00	293,603.00	643,615.68	293,603.00		
BALANCE (C + D4) F. FUND BALANCE, RESERVES			201,200.00	200,000.00	010,010.00	200,000.00		
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,483,880.00	7,587,327.00		7,587,327.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,483,880.00	7,587,327.00		7,587,327.00	0.00	0.070
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,483,880.00	7,587,327.00		7,587,327.00		0.070
2) Ending Balance, June 30 (E + F1e)			5,721,113.00	7,880,930.00		7,880,930.00		
Components of Ending Fund Balance			-,, . 10.00	.,		.,		
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
			2,200.00			-,		
Stores		9712	0.00	0.00		0.00		

California Dept of Education

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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	28,392.00	1,175,915.00		1,175,915.00		
c) Committed				.,,				
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,369,315.00	775,713.00		775,713.00		
Reserve for Cash Flow @ 11%	0000	9760	1,528,058.00					
Estimated Cost for Signed TA for 2022-25	0000	9760	1,841,257.00					
Reserved for Cashflow @ 4% (Resolution 564)	0000	9760	.,	775,713.00				
Reserve for Cash Flow @ 4% (Resolution 564)	0000	9760				775,713.00		
d) Assigned								
Other Assignments		9780	1,764,748.00	5,150,589.00		5,150,589.00		
Special Ed & Facilities	0000	9780	1,764,748.00					
Special Education & Facilities	0000	9780		5, 150, 589.00				
Special Ed & Facilities	0000	9780				5, 150, 589.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	555,658.00	775,713.00		775,713.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	6,716,694.00	6,753,088.00	4,024,595.00	6,753,088.00	0.00	0.0%
Education Protection Account State Aid -		8012						
Current Year		0040	167,249.00	266,423.00	450,935.00	266,423.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(385,568.00)	0.00	0.00	0.0%
Tax Relief Subventions		0004	27.050.00	07 000 00	40.040.77	27 220 00	0.00	0.00/
Homeowners' Exemptions		8021	27,658.00	27,230.00	13,816.77	27,230.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subv entions/In-Lieu Taxes		8029	0.00	0.00	71.46	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	5,104,578.00	5,496,282.00	2,967,775.49	5,496,282.00	0.00	0.0%
		8042	158,094.00	170,507.00	165,217.86	170,507.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	171,860.00	244,200.00	102,084.47	244,200.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	684,976.00	784,421.00	521,734.00	784,421.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	11.28	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)								
Roy alties 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%

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 8 D (F)
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,694,656.00)	(1,910,202.00)	(745,511.50)	(1,910,202.00)	0.00	0.0%
Property Taxes Transfers		8097	187,037.00	187,037.00	0.00	187,037.00	0.00	0.0
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, LCFF SOURCES			11,523,490.00	12,018,986.00	7,115,161.83	12,018,986.00	0.00	0.04
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Entitlement		8181	201,086.00	201,086.00	(202,932.00)	201,086.00	0.00	0.0
Special Education Discretionary Grants		8182	10,797.00	55,895.00	(11,673.00)	55,895.00	0.00	0.0
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0
Title I, Part A, Basic	3010	8290	212,539.00	227,998.00	173,986.93	227,998.00	0.00	0.0
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0
Title II, Part A, Supporting Effective Instruction	4035	8290	37,517.00	40,953.00	10,247.00	40,953.00	0.00	0.0
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0
Title III, Part A, English Learner Program	4203	8290	30,186.00	35,528.00	11,573.00	35,528.00	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	30,000.00	30,000.00	21,484.00	30,000.00	0.00	0.0
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0
All Other Federal Revenue	All Other	8290	0.00	1,295,651.00	273,865.63	1,295,651.00	0.00	0.0
TOTAL, FEDERAL REVENUE			522,125.00	1,887,111.00	276,551.56	1,887,111.00	0.00	0.0
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0

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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 State Apportionments - Prior	All Other	8319						
Years	All Other	0319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	53,093.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	19,189.00	19,189.00	19,189.00	19,189.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	196,346.00	231,947.00	98,368.97	231,947.00	0.00	0.0%
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%
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	781,909.00	4,063,588.00	1,721,136.96	4,063,588.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,050,537.00	4,314,724.00	1,838,694.93	4,314,724.00	0.00	0.0%
OTHER LOCAL REVENUE Other Local Rev enue County and District Taxes Other Restricted Lev ies								
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	137,960.00	137,960.00	27,206.45	137,960.00	0.00	0.0%
Interest		8660	35,000.00	46,100.00	45,536.85	46,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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)
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	277,941.00	656,123.00	17,003.80	656,123.00	0.00	0.0%
Mitigation/Dev eloper Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	73,105.00	116,914.00	116,631.08	116,914.00	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	508,505.00	508,505.00	378,034.00	508,505.00	0.00	0.0%
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			1,032,511.00	1,465,602.00	584,412.18	1,465,602.00	0.00	0.0%
TOTAL, REVENUES			14,128,663.00	19,686,423.00	9,814,820.50	19,686,423.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,745,994.00	4,636,919.00	2,320,599.93	4,636,919.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	205,660.00	216,030.00	119,216.59	216,030.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	886,222.00	988,898.00	560,382.36	988,898.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	9,469.00	2,977.00	9,469.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,837,876.00	5,851,316.00	3,003,175.88	5,851,316.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	441,192.00	630,956.00	308,100.44	630,956.00	0.00	0.0%
Classified Support Salaries		2200	663,324.00	872,450.00	469,943.35	872,450.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	172,178.00	209,838.00	119,682.74	209,838.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	594,819.00	592,502.00	324,839.51	592,502.00	0.00	0.0%
Other Classified Salaries		2900	81,020.00	152,617.00	87,252.41	152,617.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,952,533.00	2,458,363.00	1,309,818.45	2,458,363.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,471,693.00	1,738,649.00	587,677.27	1,738,649.00	0.00	0.0%
PERS		3201-3202	448,157.00	545,170.00	277,517.29	545,170.00	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)
OASDI/Medicare/Alternative		3301-3302	208,228.00	257,353.00	131,733.82	257,353.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	910,983.00	986,006.00	533,481.49	986,006.00	0.00	0.0%
Unemploy ment Insurance		3501-3502	33,397.00	40,721.00	21,383.49	40,721.00	0.00	0.0%
Workers' Compensation		3601-3602	102,641.00	125,605.00	65,290.06	125,605.00	0.00	0.0%
OPEB, Allocated		3701-3702	53,031.00	53,031.00	33,826.64	53,031.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	3,600.00	3,600.00	0.00	3,600.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,231,730.00	3,750,135.00	1,650,910.06	3,750,135.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	13,927.00	15,165.00	11,504.53	15,165.00	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	481,394.00	1,202,249.00	269,974.49	1,202,249.00	0.00	0.0%
Noncapitalized Equipment		4400	1,954.00	43,689.00	38,925.54	43,689.00	0.00	0.0%
Food		4700	0.00	17,371.00	5,265.00	17,371.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			497,275.00	1,278,474.00	325,669.56	1,278,474.00	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	26,882.00	58,973.00	25,604.19	58,973.00	0.00	0.0%
Dues and Memberships		5300	17,489.00	20,097.00	10,656.00	20,097.00	0.00	0.0%
Insurance		5400-5450	126,822.00	144,409.00	144,409.00	144,409.00	0.00	0.0%
Operations and Housekeeping Services		5500	145,223.00	176,537.00	74,216.08	176,537.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,319.00	256,349.00	41,020.43	256,349.00	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	2,941,253.00	5,369,139.00	2,574,614.01	5,369,139.00	0.00	0.0%
Communications		5900	29,028.00	29,028.00	11,111.16	29,028.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,372,016.00	6,054,532.00	2,881,630.87	6,054,532.00	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)								
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%

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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%
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)			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF		7350	0.00	0.00	0.00	0.00	0.00	0.0%
INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,891,430.00	19,392,820.00	9,171,204.82	19,392,820.00	0.00	0.0%
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%

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

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OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Second Interim General Fund Exhibit: Restricted Balance Detail

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	97,672.00
6300	Lottery: Instructional Materials	67,256.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	274,049.00
7435	Learning Recovery Emergency Block Grant	736,938.00
Total, Restricted Balance		1,175,915.00

2022-23 Second Interim Cafeteria Special Revenue Fund Expenditures by Object

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	400,000.00	266,611.00	102,495.30	266,611.00	0.00	0.0%
3) Other State Revenue		8300-8599	27,000.00	364,069.00	187,523.94	364,069.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250.00	850.00	795.03	850.00	0.00	0.0%
5) TOTAL, REVENUES			427,250.00	631,530.00	290,814.27	631,530.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	70,467.00	89,906.00	49,884.00	89,906.00	0.00	0.0%
3) Employee Benefits		3000-3999	24,997.00	32,233.00	17,490.80	32,233.00	0.00	0.0%
4) Books and Supplies		4000-4999	352,172.00	488,704.00	257,888.52	488,704.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,839.00	14,338.00	8,499.05	14,338.00	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		1000 1000	461,475.00	625,181.00	333,762.37	625,181.00	0.00	0.070
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,225.00)	6,349.00	(42,948.10)	6,349.00		
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)			(34,225.00)	6,349.00	(42,948.10)	6,349.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	73,902.00	173,337.00		173,337.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,902.00	173,337.00		173,337.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,902.00	173,337.00		173,337.00		
2) Ending Balance, June 30 (E + F1e)			39,677.00	179,686.00		179,686.00		
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	39,677.00	179,686.00		179,686.00		
c) Committed								
California Dept of Education								

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2022-23 Second Interim Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Obj Codes Cod	les	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	9	750	0.00	0.00		0.00		
Other Commitments	9	760	0.00	0.00		0.00		
d) Assigned								
Other Assignments	9	780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9	789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9	790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs	8	220	400,000.00	266,611.00	102,495.30	266,611.00	0.00	0.09
Donated Food Commodities	8	221	0.00	0.00	0.00	0.00	0.00	0.0
All Other Federal Revenue	8	290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			400,000.00	266,611.00	102,495.30	266,611.00	0.00	0.0
OTHER STATE REVENUE								
Child Nutrition Programs	8	520	27,000.00	364,069.00	187,523.94	364,069.00	0.00	0.0
All Other State Revenue	8	590	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			27,000.00	364,069.00	187,523.94	364,069.00	0.00	0.0
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies	8	631	0.00	0.00	0.00	0.00	0.00	0.0
Food Service Sales	8	634	0.00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals	8	650	0.00	0.00	0.00	0.00	0.00	0.0
Interest	8	660	250.00	850.00	795.03	850.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments	8	662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts								
Interagency Services	8	677	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue								
All Other Local Revenue	8	699	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			250.00	850.00	795.03	850.00	0.00	0.0
TOTAL, REVENUES		4	427,250.00	631,530.00	290,814.27	631,530.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries	1	300	0.00	0.00	0.00	0.00	0.00	0.0
Other Certificated Salaries	1	900	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	2	200	70,467.00	89,906.00	49,884.00	89,906.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2	300	0.00	0.00	0.00	0.00	0.00	0.0
Clerical, Technical and Office Salaries	2	400	0.00	0.00	0.00	0.00	0.00	0.0
Other Classified Salaries	2	900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			70,467.00	89,906.00	49,884.00	89,906.00	0.00	0.0
EMPLOYEE BENEFITS								
STRS	310	1-3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS	320	1-3202	17,878.00	22,810.00	12,415.53	22,810.00	0.00	0.0
OASDI/Medicare/Alternative	330	1-3302	5,391.00	6,866.00	3,703.34	6,866.00	0.00	0.0
Health and Welfare Benefits	340	1-3402	310.00	748.00	369.47	748.00	0.00	0.0
Unemployment Insurance	350	1-3502	353.00	450.00	249.10	450.00	0.00	0.0
Workers' Compensation		1-3602	1,065.00	1,359.00	753.36	1,359.00	0.00	0.0

California Dept of Education

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Resource Descript	2022-23 n Projected Totals
5310 Child Nutrition: School Programs (e.g., Sch Lunch, School Breakfast Milk, Pregnant Lactating Students)	
5466 Child Nutrition: Supply Chain Assistanc (SCA) Fu	

2022-23 Second Interim Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100.00	1,700.00	1,611.82	1,700.00	0.00	0.0%
5) TOTAL, REVENUES			1,100.00	1,700.00	1,611.82	1,700.00		
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) Employ ee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	8,167.00	0.00	8,167.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	112,312.00	38,487.57	112,312.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	91,915.00	0.00	91,915.00	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		1000 1000	0.00	212,394.00	38,487.57	212,394.00	0.00	0.070
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,100.00	(210,694.00)	(36,875.75)	(210,694.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,100.00	(210,694.00)	(36,875.75)	(210,694.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	280,652.00	279,904.00		279,904.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			280,652.00	279,904.00		279,904.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			280,652.00	279,904.00		279,904.00		
2) Ending Balance, June 30 (E + F1e)			281,752.00	69,210.00		69,210.00		
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								
alifornia Dept of Education								

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2022-23 Second Interim Deferred Maintenance Fund Expenditures by Object

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	281,752.00	69,210.00		69,210.00		
Reserve for Maintenance Projects	0000	9780		69,210.00				
Reserve for Maintenance Projects	0000	9780	281,752.00					
Reserve for Maintenance Projects	0000	9780				69,210.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,100.00	1,700.00	1,611.82	1,700.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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			1,100.00	1,700.00	1,611.82	1,700.00	0.00	0.0%
TOTAL, REVENUES			1,100.00	1,700.00	1,611.82	1,700.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemploy ment 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%

Piner-Olivet Union Elementary Sonoma County

2022-23 Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

49708700000000 Form 17I D827NEFUAF(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,050.00	3,150.00	3,045.88	3,150.00	0.00	0.0%
5) TOTAL, REVENUES			1,050.00	3,150.00	3,045.88	3,150.00		
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) Employ ee 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		1000 1000	0.00	0.00	0.00	0.00	0.00	0.070
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,050.00	3,150.00	3,045.88	3,150.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,050.00	3,150.00	3,045.88	3,150.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	501,050.00	501,981.00		501,981.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			501,050.00	501,981.00		501,981.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			501,050.00	501,981.00		501,981.00		
2) Ending Balance, June 30 (E + F1e)			502,100.00	505,131.00		505,131.00		
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								
California Dept of Education			1	I		1		

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2022-23 Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

				I	1			1
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	502,100.00	505,131.00		505,131.00		
Reserve for Technology - Board Approved 10.13.21	0000	9760		505, 131.00				
Reserve for Technology - Board Approved 10.13.21	0000	9760	502, 100.00					
Reserve for Technology - Board Approved 10.13.21	0000	9760				505, 131.00		
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 LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,050.00	3,150.00	3,045.88	3,150.00	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%
TOTAL, OTHER LOCAL REVENUE			1,050.00	3,150.00	3,045.88	3,150.00	0.00	0.0%
TOTAL, REVENUES			1,050.00	3,150.00	3,045.88	3,150.00		
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		

Piner-Olivet Union Elementary Sonoma County	Special Res	serve Fund fo	econd Interim or Postemployi ires by Object	nent Benefits			49708700000000 Form 20I D827NEFUAF(2022-23		
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	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	4,000.00	7,100.00	7,018.04	7,100.00	0.00	0.0%	
5) TOTAL, REVENUES			4,000.00	7,100.00	7,018.04	7,100.00			
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) Employ ee 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)			4,000.00	7,100.00	7,018.04	7,100.00			
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)			4,000.00	7,100.00	7,018.04	7,100.00			
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,154,910.00	1,156,621.00		1,156,621.00	0.00	0.0%	
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			1,154,910.00	1,156,621.00		1,156,621.00			
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			1,154,910.00	1,156,621.00		1,156,621.00			
2) Ending Balance, June 30 (E + F1e)			1,158,910.00	1,163,721.00		1,163,721.00			
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									
alifornia Dept of Education									

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2022-23 Second Interim Special Reserve Fund for Postemployment Benefits Expenditures by Object

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	1,158,910.00	1,163,721.00		1,163,721.00		
Reserve for OPEB Liability - Board Approved 10.13.21	0000	9760		1,163,721.00				
Reserve for OPEB Liability - Board Approved 10.13.21	0000	9760	1, 158, 910.00					
Reserve for OPEB Liability - Board Approved 10.13.21	0000	9760				1,163,721.00		
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 LOCAL REVENUE								
Interest		8660	4,000.00	7,100.00	7,018.04	7,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	7,100.00	7,018.04	7,100.00	0.00	0.0%
TOTAL, REVENUES			4,000.00	7,100.00	7,018.04	7,100.00		
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		

2022-23 Second Interim Building Fund Expenditures by Object

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	26,000.00	26,000.00	25,533.12	26,000.00	0.00	0.0%
5) TOTAL, REVENUES			26,000.00	26,000.00	25,533.12	26,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	202,008.00	101,246.00	202,008.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	2,673,067.00	1,340,682.04	2,673,067.00	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	2,875,075.00	1,441,928.04	2,875,075.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,000.00	(2,849,075.00)	(1,416,394.92)	(2,849,075.00)		
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)			26,000.00	(2,849,075.00)	(1,416,394.92)	(2,849,075.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,400,183.00	4,945,689.00		4,945,689.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,400,183.00	4,945,689.00		4,945,689.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,400,183.00	4,945,689.00		4,945,689.00		
2) Ending Balance, June 30 (E + F1e)			4,426,183.00	2,096,614.00		2,096,614.00		
Components of Ending Fund Balance								
a) Nonspendable		e = :						
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		

California Dept of Education

SACS Financial Reporting Software - SACS V3

2022-23 Second Interim Building Fund Expenditures by Object

49708700000000 Form 211 D827NEFUAF(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	4,426,183.00	2,096,614.00		2,096,614.00		
Reserve for BOND Approved Projects	0000	9780		2,096,614.00				
Reserve for BOND Approved Projects	0000	9780	4,426,183.00					
Reserve for BOND Approved Projects	0000	9780				2,096,614.00		
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								
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	26,000.00	26,000.00	25,533.12	26,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,000.00	26,000.00	25,533.12	26,000.00	0.00	0.0%
TOTAL, REVENUES			26,000.00	26,000.00	25,533.12	26,000.00		

California Dept of Education SACS Financial Reporting Software - SACS V3 File: Fund-Di, Version 2

2022-23 Second Interim Capital Facilities Fund Expenditures by Object

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 Columr 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	165,000.00	166,000.00	21,701.76	166,000.00	0.00	0.0%
5) TOTAL, REVENUES			165,000.00	166,000.00	21,701.76	166,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.09
3) Employ ee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	21,454.00	0.00	21,454.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	39,000.00	72,999.00	17,606.50	72,999.00	0.00	0.09
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-	0.00	0.00		0.00	0.00	
		7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			39,000.00	94,453.00	17,606.50	94,453.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			126,000.00	71,547.00	4,095.26	71,547.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			136,000.00	81,547.00	4,095.26	81,547.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	770,080.00	949,588.00		949,588.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			770,080.00	949,588.00		949,588.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			770,080.00	949,588.00		949,588.00		
2) Ending Balance, June 30 (E + F1e)			906,080.00	1,031,135.00		1,031,135.00		
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	906,080.00	1,031,135.00		1,031,135.00		
c) Committed								

SACS Financial Reporting Software - SACS V3 File: Fund-Di, Version 2 Piner-Olivet Union Elementary Sonoma County

2022-23 Second Interim Capital Facilities Fund Expenditures by Object

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	5,000.00	6,000.00	5,744.93	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	160,000.00	160,000.00	15,956.83	160,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			165,000.00	166,000.00	21,701.76	166,000.00	0.00	0.0%
TOTAL, REVENUES			165,000.00	166,000.00	21,701.76	166,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%

Second Interim General Fund School District Criteria and Standards Review

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

	First Interim	Second Interim		
	Projected Year Totals	Projected Year Totals		
Fiscal Year	(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2022-23)				
District Regular	268.11	263.95		
Charter School	570.97	536.63		
Total ADA	839.08	800.58	(4.6%)	Not Met
1st Subsequent Year (2023-24)				
District Regular	271.14	256.14		
Charter School	544.20	511.86		
Total ADA	815.34	768.00	(5.8%)	Not Met
2nd Subsequent Year (2024-25)				
District Regular	262.77	246.53		
Charter School	545.72	515.06		
Total ADA	808.49	761.59	(5.8%)	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) ADA used to project current and future revenues are conservative in nature as enrollment is trending smaller counts. Based on P-1 attendance, ADA to enrollment percentages are lower than historical and at times even lower than the prior year. One reason is that independent studies is not implemented consistently which contributes to the loss of ADA. Schaefer Elementary, especially, has declined from 284.22 ADA from 1st Interim to 252.14 ADA. The district continues to experience student absences because of COVID-19 and long-term declining enrollment.

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.

Enrollment					
	First Interim	Second Interim			
Fiscal Year	(Form 01CSI, Item 2A)	CBEDS/Projected	Percent Change	Status	
Current Year (2022-23)					
District Regular	281.00	281.00			
Charter School	614.00	612.00			
Total Enrollment	895.00	893.00	(.2%)	Met	
1st Subsequent Year (2023-24)					
District Regular	262.00	266.00			
Charter School	582.00	582.00			
Total Enrollment	844.00	848.00	.5%	Met	
2nd Subsequent Year (2024-25)					
District Regular	262.00	262.00			
Charter School	579.00	579.00			
Total Enrollment	841.00	841.00	0.0%	Met	

2B. Comparison of District Enrollment to the Standard

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

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

Explanation: (required if NOT met)

California Dept of Education SACS Financial Reporting Software - SACS V3 File: CSI_District, Version 4

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.

	P-2 ADA	Enrollment	
	Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CSI, Item 3A)	of ADA to Enrollment
Third Prior Year (2019-20)			
District Regular	268	278	
Charter School	643	1,002	
Total ADA/Enrollment	911	1,280	71.2%
Second Prior Year (2020-21)			
District Regular	268	267	
Charter School	643	671	
Total ADA/Enrollment	911	938	97.1%
First Prior Year (2021-22)			
District Regular	247	263	
Charter School	576	621	
Total ADA/Enrollment	823	884	93.1%
		Historical Average Ratio:	87.1%
District's ADA t	o Enrollment Standard (histor	ical average ratio plus 0.5%):	87.6%

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.

	Estimated P-2 ADA	Enrollment		
		CBEDS/Projected		
Fiscal Year	(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2022-23)				
District Regular	255	281		
Charter School	537	612		
Total ADA/Enrollment	791	893	88.6%	Not Met
1st Subsequent Year (2023-24)				
District Regular	242	266		
Charter School	512	582		
Total ADA/Enrollment	754	848	88.9%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	241	262		
Charter School	515	579		
Total ADA/Enrollment	756	841	89.9%	Not Met

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

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

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

Explanation:

(required if NOT met)

Prior year (2019-20) entry included numbers, POCS & NWP, that do not roll up to the General Fund. The 2nd Interim enrollment numbers now include only elementary charters (Olivet and Schaefer) that roll up into the General Fund.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue						
	First Interim	Second Interim				
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status		
Current Year (2022-23)	13,747,078.00	13,742,151.00	0.0%	Met		
1st Subsequent Year (2023-24)	14,023,402.00	14,316,091.00	2.1%	Not Met		
2nd Subsequent Year (2024-25)	14,304,678.00	14,668,430.00	2.5%	Not Met		

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:

(required if NOT met)

Revenue projected at 2nd Interim includes a COLA increase of 8.13% in FY23/24 compared to 5.38% at 1st Interim. Additionally, property taxes increased from \$6,509,228 at 1st Interim to \$6,722,640 at 2nd Interim. LCFF Entitlement Per ADA increased as well, per LCFF calculator.

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.

	Unaudited Actuals - Unrestricted					
	(Resources	Ratio				
	Salaries and Benefits	of Unrestricted Salaries and Benefits				
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures			
Third Prior Year (2019-20)	8,003,507.99	9,568,595.78	83.6%			
Second Prior Year (2020-21)	7,993,886.40	8,848,268.21	90.3%			
First Prior Year (2021-22)	7,353,531.71	8,431,838.00	87.2%			
		Historical Average Ratio:	87.1%			

	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):	83.1% to 91.1%	83.1% to 91.1%	83.1% to 91.1%

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

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

Projected Year Totals - Unrestricted						
(Resources 0000-1999)						
	Salaries and Benefits	Total Expenditures	Ratio			
	(Form 011, Objects 1000- 3999)	(Form 01I, Objects 1000- 7499)	of Unrestricted Salaries and Benefits			
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status		
Current Year (2022-23)	8,830,220.00	10, 167, 328.00	86.8%	Met		
1st Subsequent Year (2023-24)	9,378,767.57	10,727,152.73	87.4%	Met		
2nd Subsequent Year (2024-25)	9,809,116.62	11,191,321.21	87.6%	Met		

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

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

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. 1a.

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%

District's Other Revenues and Expenditures Explanation Percentage Range:

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.

		First Interim	Second Interim		
		Projected Year Totals	Projected Year Totals		Change Is Outside
Object Range / Fiscal Year		(Form 01CSI, Item 6A)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Objects 8	100-8299) (Form MYPI,	Line A2)			
Current Year (2022-23)		1,828,099.00	1,887,111.00	3.2%	No
st Subsequent Year (2023-24)		514,824.00	528,738.00	2.7%	No
nd Subsequent Year (2024-25)		514,824.00	528,738.00	2.7%	No
Explanation:					
(required if Yes)					
Other State Revenue (Fund 01, Object	ts 8300-8599) (Form M`	YPI, Line A3)			
urrent Year (2022-23)		4,203,130.00	4,314,724.00	2.7%	No
st Subsequent Year (2023-24)		851,935.43	1,868,004.32	119.3%	Yes
nd Subsequent Year (2024-25)		806,301.55	1,825,466.41	126.4%	Yes
Explanation:	Opening trappo	portation add-on (\$86,194) was inc	Judad in Ond Intarim and autoas	unt vicere but not in 1et Inte	
		rtunities Plan (ELOP - RS 2600) v			
(required if Yes)	was not the cas	se for 1st Interim.			
Other Local Revenue (Fund 01, Obje	cts 8600-8799) (Form M	YPI, Line A4)			
urrent Year (2022-23)		1,176,893.00	1,465,602.00	24.5%	Yes
st Subsequent Year (2023-24)		1,173,064.88	1,458,894.33	24.4%	Yes
nd Subsequent Year (2024-25)		1,171,205.50	1,453,528.19	24.1%	Yes
Explanation:	Interagency re	venue for POCS & NWP were inc	cluded in 2nd Interim and not 1st	Interim. In 1st Interim. POCS	& NWP were paying direct
	for services pr	ovided by the district. However,	the district needs services for C		
(required if Yes)	and will charge	these services to POCS & NWP	at year end close.		
Books and Supplies (Fund 01, Objec	ts 4000-4999) (Form M`	YPI, Line B4)			
urrent Year (2022-23)		1,388,235.00	1,278,474.00	-7.9%	Yes
st Subsequent Year (2023-24)		469,826.48	728,394.76	55.0%	Yes
nd Subsequent Year (2024-25)		306,132.77	588,334.18	92.2%	Yes
Explanation:	For 2nd Interim	n, funds originally budgeted for b	noks/supplies have shifted to eit	ner salaries and/or services a	es needs change Addition
(required if Yes)		uent years, on-going ELOP funds			io needo change. Additiona
(1040100 11 1 00)					
Services and Other Operating Expen	ditures (Fund 01, Obje	cts 5000-5999) (Form MYPI, Lin	ie B5)		
urrent Year (2022-23)		5,734,762.00	6,054,532.00	5.6%	Yes
st Subsequent Year (2023-24)		4,568,754.66	5,310,225.55	16.2%	Yes
nd Subsequent Year (2024-25)		4,437,707.04	5,261,047.23	18.6%	Yes
Explanation:	Come analysed	ion on "Dooko and Surgling"			
Explanation.	Same explanat	ion as "Books and Supplies".			

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Declarity di Marca Tatala			
Projected Year Totals	Projected Year Totals	Percent Change	Status
ction 6A)			
7,208,122.00	7,667,437.00	6.4%	Not Met
2,539,824.31	3,855,636.65	51.8%	Not Met
2,492,331.05	3,807,732.60	52.8%	Not Met
ating Expenditures (Section 6A)			
7,122,997.00	7,333,006.00	2.9%	Met
5,038,581.14	6,038,620.31	19.8%	Not Met
4,743,839.81	5,849,381.41	23.3%	Not Met
	2,539,824.31 2,492,331.05 ating Expenditures (Section 6A) 7,122,997.00 5,038,581.14	7,208,122.00 7,667,437.00 2,539,824.31 3,855,636.65 2,492,331.05 3,807,732.60 ating Expenditures (Section 6A) 7,122,997.00 5,038,581.14 6,038,620.31	7,208,122.00 7,667,437.00 6.4% 2,539,824.31 3,855,636.65 51.8% 2,492,331.05 3,807,732.60 52.8% ating Expenditures (Section 6A) 7,122,997.00 7,333,006.00 2.9% 5,038,581.14 6,038,620.31 19.8%

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

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

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

Explanation:		
Federal Revenue		
(linked from 6A		
if NOT met)		
Explanation:	Ongoing transportation add-on (\$86,194) was included in 2nd Interim and subsequent years but not in 1st Interim. Additionally, Extended	
Other State Revenue	Learning Opportunities Plan (ELOP - RS 2600) was included as on-going revenue in FY2023-24 and FY2024-25, per Fiscal Advisor, which was not the case for 1st Interim.	
(linked from 6A		
if NOT met)		
Explanation:	Interagency revenue for POCS & NWP were included in 2nd Interim and not 1st Interim. In 1st Interim, POCS & NWP were paying directly	
Other Local Revenue		
(linked from 6A	and will charge these services to FOCS a new Fat year and close.	
if NOT met)		
(linked from 6A	for services provided by the district. However, the district needs services for CEA form so CBO reverted the services back to the district and will charge these services to POCS & NWP at year end close.	

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

Explanation:

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

Explanation:

Services and Other Exps (linked from 6A if NOT met) For 2nd Interim, funds originally budgeted for books/supplies have shifted to either salaries and/or services as needs change. Additionally, for the subsequent years, on-going ELOP funds are now included in expenditures.

Same explanation as "Books and Supplies".

7. CRITERION: Facilities Maintenance

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

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

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

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

		Second Interim Contribution			
		Projected Year Totals			
		Required Minimum (Fund 01, Resource 8150,			
		Contribution	Objects 8900-8999)	Status	
1.	OMMA/RMA Contribution	400,940.01	525,801.00	Met	
2.	First Interim Contribution (information only)		489,407.00		

(Form 01CSI, First Interim, Criterion 7, Line 1)

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.0%	4.0%	4.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	1.3%	1.3%

8B. Calculating the District's Deficit Spending Percentages

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

	Projected Year Totals			
	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 01I, Section E)	(Form 01I, Objects 1000- 7999)	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2022-23)	(66,392.00)	10,167,328.00	.7%	Met
1st Subsequent Year (2023-24)	(914,191.21)	10,727,152.73	8.5%	Not Met
2nd Subsequent Year (2024-25)	(1,197,166.45)	11,191,321.21	10.7%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.
 - Explanation:

(required if NOT met)

Deficit spending has been noted in several resources. The District is reviewing funding, expenditures, and enrollment projections to identify reductions for future years.

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

A. FUND BALANCE STANDARD: Projected general fund ba			
DATA ENTRY: Current Year data are extracted. If Form MYPI exists,		t, enter data for the two	subsequent years.
	Ending Fund Balance		
	General Fund		
	Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status	
Current Year (2022-23)	7,880,930.00	Met	
1st Subsequent Year (2023-24)	6,278,636.53	Met	
2nd Subsequent Year (2024-25)	4,674,742.17	Met	_
9A-2. Comparison of the District's Ending Fund Balance to the St	andard		
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 subsequen	t fiscal years.	
Explanation:			
(required if NOT met)			
B. CASH BALANCE STANDARD: Projected general fund case	sh balance will be positive at the end of the current fiscal	year.	
9B-1. Determining if the District's Ending Cash Balance is Positiv	<u> </u>		
35-1. Determining it the District's Enting Cash Balance is Positiv	e		
DATA ENTRY: If Form CASH exists, data will be extracted; if not, data	a must be entered below.		
	Ending Cash Balance		
	General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status	
Current Year (2022-23)	7,428,047.79	Met	7
			→
9B-2. Comparison of the District's Ending Cash Balance to the St	andard		
DATA ENTRY: Enter an explanation if the standard is not met.			
1a. STANDARD MET - Projected general fund cash balance w	ill be positive at the end of the current fiscal year.		
-			
Explanation:			
(required if NOT met)			

10. CRITERION: Reserves

STANDARD: Available reserves' 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.

^a 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.

YES

	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.	791.42	768.00	761.59
Subsequent Years, Form MYPI, Line F2, if available.)			
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):

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):

Projected Year Totals		
i lojecteu i cai lotais	1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)	(2024-25)
0.00		

Current Year

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.

		ourion roa			
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year	
		(2022-23)	(2023-24)	(2024-25)	
1.	Expenditures and Other Financing Uses				
	(Form 011, objects 1000-7999) (Form MYPI, Line B11)	19,392,820.00	17,995,569.12	18,292,889.96	
2.	Plus: Special Education Pass-through				
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)				
3.	Total Expenditures and Other Financing Uses				
	(Line B1 plus Line B2)	19,392,820.00	17,995,569.12	18,292,889.96	
4.	Reserve Standard Percentage Level	4%	4%	4%	
5.	Reserve Standard - by Percent				
	(Line B3 times Line B4)	775,712.80	719,822.76	731,715.60	
			·		

California Dept of Education SACS Financial Reporting Software - SACS V3 File: CSI_District, Version 4

 6. Reserve Standard - by Amount
 (\$75,000 for districts with less than 1,001 ADA, else 0)
 75,000.00
 75,000.00

 7. District's Reserve Standard
 (Greater of Line B5 or Line B6)
 775,712.80
 719,822.76
 731,715.60

10C. Calculating the District's Available Reserve Amount

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

		Current Year		
Reserve A	mounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricte	ed resources 0000-1999 except Line 4)	(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	775,713.00	719,823.00	731,716.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount			
	(Lines C1 thru C7)	775,713.00	719,823.00	731,716.00
9.	District's Available Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
	District's Reserve Standard			
	(Section 10B, Line 7):	775,712.80	719,822.76	731,715.60
	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?

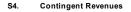
1b. If Yes, identify the liabilities and how they may impact the budget:

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

- Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603)
- 1b. If Yes, identify the interfund borrowings:



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:





No

No

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.

	First Interim	Second Interim	Percent		
Description / Fiscal Year	(Form 01CSI, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(3,230,954.00)	(3,518,479.00)	8.9%	287,525.00	Not Met
1st Subsequent Year (2023-24)	(3,419,407.00)	(3,750,447.89)	9.7%	331,040.89	Not Met
2nd Subsequent Year (2024-25)	(3,543,311.49)	(3,910,947.04)	10.4%	367,635.55	Not Met
				II_	
1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
				· · ·	
1c. Transfers Out, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since first interim operational budget?	No				
* Include transfers used to cover operating deficits in either the general fur	nd 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)

Increased Special Ed contribution from General Fund from \$2,741,547 at 1st Interim to \$2,992,678 at 2nd Interim. Additionally, RRMA contribution increased from \$489,407 at 1st Interim to \$525,801 at 2nd Interim.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

1d. NO - There have been no capital project cost ov erruns 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.

	# of Years	SACS Fund and Obj	Principal Balance	
Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Capital Leases				
Certificates of Participation				
General Obligation Bonds	24	51-8000	51-7400	15,721,347
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	N/A	Fund 01: General Fund	Obj 2XXX	260,389

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

Net Pension Liability	N/A	Fund 01: General Fund	Obj 3XXX	8,318,100
TOTAL:				24,299,836

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Pay ment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2,746,528	3,015,500	620,600	644,200
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Net Pension Liability				
Total Annual Payments:	2,746,528	3,015,500	620,600	644,200

No

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

DATA ENTRY: Enter an explanation if Yes.

1a.

fun	ided.	
	Explanation:	The payments for the GO Bond are based on amortization schedule at time of issue and paid from Fund 51. In order to provide sufficient
	(Required if Yes	funds for repayment of principal and interest when due on the Refunding Bonds, the County is obligated to levy ad valorem taxes upon all
	to increase in total	property subject to taxation by the District. Such taxes are in addition to other taxes levied upon property within the District. The tax revenues will be used solely for the payment of bonds of the District. Net Pension Liability and Compensated Absences are funded from
	annual payments)	the General Fund.

No

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

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?
- 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 OPEB Liabilities 2 (Form 01CSI, Item S7A) Second Interim a. Total OPEB liability 1,201,455.00 1,201,455.00 b. OPEB plan(s) fiduciary net position (if applicable) 0.00 0.00 c. Total/Net OPEB liability (Line 2a minus Line 2b) 1,201,455.00 1,201,455.00 d. Is total OPEB liability based on the district's estimate or an actuarial valuation? Actuarial Data must be entered. e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation. Jul 01, 2020 Jul 01, 2020 **OPEB** Contributions 3 a. OPEB actuarially determined contribution (ADC) if available, per First Interim (Form 01CSI, Item S7A) actuarial valuation or Alternative Measurement Method Second Interim Current Year (2022-23) 162,524.00 162,524.00 162,524.00 1st Subsequent Year (2023-24) 162.524.00 2nd Subsequent Year (2024-25) 162,524.00 162,524.00 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) 66,413.00 66,413.00 1st Subsequent Year (2023-24) 66,413.00 66,413.00 2nd Subsequent Year (2024-25) 66,413.00 66,413.00 c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) Current Year (2022-23) 50,618.00 50,618.00 1st Subsequent Year (2023-24) 53,596.00 53,596.00 2nd Subsequent Year (2024-25) 64,720.00 64,720.00 d. Number of retirees receiving OPEB benefits Current Year (2022-23) 9 9 1st Subsequent Year (2023-24) 9 9 2nd Subsequent Year (2024-25) 9 9

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	
2	Self-Insurance Liabilities		(Form 01CSI, Item S7B)	Second Interim
	a. Accrued liability for self-insurance programs			
	b. Unfunded liability for self-insurance programs			
3	Self-Insurance Contributions a. Required contribution (funding) for self-insurance programs		First Interim (Form 01CSI, Item S7B)	Second Interim
3				Second Interim
3	a. Required contribution (funding) for self-insurance programs			Second Interim
3	a. Required contribution (funding) for self-insurance programs Current Year (2022-23)			Second Interim
3	a. Required contribution (funding) for self-insurance programs Current Year (2022-23) 1st Subsequent Year (2023-24)			Second Interim
3	a. Required contribution (funding) for self-insurance programs Current Year (2022-23) 1st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)			Second Interim
3	 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 			Second Interim
3	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)			Second Interim
3	 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) 			Second Interim

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						
			e number of FTEs, the	n skip to s	section S8B.				
			with section S8A.						
Certificate	d (Non-management) Salary and Benefit Nego	otiations							
			Prior Year (2nd Inte	erim)	Curren	t Year	1st Su	ibsequent Year	2nd Subsequent Year
			(2021-22)		(202	2-23)		(2023-24)	(2024-25)
Number of positions	certificated (non-management) full-time-equivale	ent (FTE)		45.5		45.8		44.8	44.8
1a.	Have any salary and benefit negotiations been	settled since fir	st interim projections?			n/a			
		If Yes, and the	corresponding public di	sclosure o	documents have	been filed with	the COE, co	omplete questions 2 a	and 3.
		If Yes, and the	corresponding public di	sclosure o	documents have	not been filed v	ith the COE	, complete questions	s 2-5.
		If No, complete	questions 6 and 7.						
								1	
1b.	Are any salary and benefit negotiations still une	settled?				No			
	If Yes, complete questions 6 and 7.					-			
N	- O-Mind O'rea First Istania								
	IS Settled Since First Interim	of multipations	···· haard atian.						
2a.	Per Government Code Section 3547.5(a), date	or public disclos	ure board meeting.						
2b.	Per Gov ernment Code Section 3547.5(b), was t	he collective ba	rgaining agreement						
	certified by the district superintendent and chie								
		If Yes, date of	Superintendent and CB	O certific	ation:				
3.	Per Government Code Section 3547.5(c), was a	a budget revisior	n adopted						
	to meet the costs of the collective bargaining a	greement?				n/a			
		If Yes, date of	budget revision board a	adoption:					
			_						1
4.	Period covered by the agreement:		Begin Date:				End Date:		
5.	Salary settlement:				Curren	t Year	1st Su	ibsequent Year	2nd Subsequent Year
					(202)	2-23)		(2023-24)	(2024-25)
	Is the cost of salary settlement included in the	interim and mult	liyear						
	projections (MYPs)?								
		On	e Year Agreement	т					
		Total cost of sa	lary settlement						
		% change in sal	ary schedule from prior	ryear					
			or						
			ltiyear Agreement	Т					
		Total cost of sa	•						
			ary schedule from prior , such as "Reopener")	ryear					
				1					I
		Identify the sou	rce of funding that will	be used t	o support multiy	ear salary comm	nitments:		

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)
Certificate	d (Non-management) Health and Welfare (H&W) Benefits	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
	d (Non-management) Prior Year Settlements Negotiated Since First Interim Projections w costs negotiated since first interim projections for prior year settlements included in the If Yes, amount of new costs included in the interim and MYPs If Yes, explain the nature of the new costs:			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certificate	d (Non-management) Step and Column Adjustments	(2022-23)	(2023-24)	(2024-25)
1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments			
3.	Percent change in step & column over prior year			
Certificate	d (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the interim and MYPs?	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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.

Were all cl	/ere all classified labor negotiations settled as of first interim projections?			No.					
		If Yes, complete number of FTEs, then skip to section S8C.			Yes				
		If No, continue	e with section S8B.						
Classified	l (Non-management) Salary and Benefit Nego	tiations							
			Prior Year (2nd Ir	nterim)	Currer	nt Year	1st Subse	equent Year	2nd Subsequent Year
			(2021-22)		(202	2-23)	(202	23-24)	(2024-25)
Number of	f classified (non-management) FTE positions			34.9		28.4		28.4	28.4
1a.	Have any salary and benefit negotiations bee					n/a			
			e corresponding public						
			e corresponding public	disclosure	documents have	e not been filed w	ith the COE, c	omplete questions	2-5.
		If No, complet	e questions 6 and 7.						
41	A								
1b.	Are any salary and benefit negotiations still un		1			No			
		IT Yes, comple	ete questions 6 and 7.			No			
Negotiatio	ns Settled Since First Interim Projections								
2a.	Per Government Code Section 3547.5(a), date	of public disclo	sure board meeting.						
20.			ouro boura mooting.						
2b.	Per Government Code Section 3547.5(b), was	the collective ba	argaining agreement						
	certified by the district superintendent and chi	ef business offi	cial?						
		If Yes, date of	Superintendent and C	BO certific	cation:				
3.	Per Government Code Section 3547.5(c), was	a budget revisio	on adopted						
	to meet the costs of the collective bargaining	agreement?				n/a			
		If Yes, date of	budget revision board	d adoption:					
			,			*			
4.	Period covered by the agreement:		Begin Date:				End Date:		
			l				Date.		
5.	Salary settlement:				Currer	it Year	1st Subse	equent Year	2nd Subsequent Year
						2-23)		23-24)	(2024-25)
	Is the cost of salary settlement included in th	e interim and mu	ltiy ear						
	projections (MYPs)?								
					1	I		I	
			One Year Agreemer	nt					
		Total cost of s	alary settlement						
		% change in sa	alary schedule from pr	ior year					
			or						
			Multiyear Agreeme	nt					
		Total cost of s	alary settlement						
			alary schedule from pr t, such as "Reopener"						
		(may enter tex	t, such as Reopener)					
		Identify the so	urce of funding that w	ill be used i	to support multiv	ear salary comm	utments:		
Negotiatio	ns Not Settled								
6.	Cost of a one percent increase in salary and s	statutory bonofit	e						
υ.	Source a one percent increase in saidly difus				<u> </u>				
					Currer	nt Year	1st Subse	equent Year	2nd Subsequent Year
						2-23)		23-24)	(2024-25)
7.	Amount included for any tentative salary sch	edule increases				-			

		Current Year	1st Subsequent Year	2nd Subsequent Year
Classified	(Non-management) Health and Welfare (H&W) Benefits	(2022-23)	(2023-24)	(2024-25)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
	(Non-management) Prior Year Settlements Negotiated Since First Interim	1	1	
Are any ne interim?	w costs negotiated since first interim projections for prior year settlements included in the			
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			
	<u></u>			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classified	(Non-management) Step and Column Adjustments	(2022-23)	(2023-24)	(2024-25)
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	1st Subsequent Year	2nd Subsequent Year
Classified	(Non-management) Attrition (layoffs and retirements)	(2022-23)	(2023-24)	(2024-25)
1.	Are savings from attrition included in the interim and MYPs?			

Classified (Non-management) - Other

and MYPs?

2.

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.):

Are additional H&W benefits for those laid-off or retired employees included in the interim

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.

Yes

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

Ū		Prior Year (2nd Interim)	Curren	t Year	1st Subsequent Year	2nd Subsequent Year
		(2021-22)	(202	2-23)	(2023-24)	(2024-25)
Number o	f management, supervisor, and confidential FTE positions	10.7		9.5	9.5	9.5
1a.	Have any salary and benefit negotiations been settled since f	irst interim projections?				
	If Yes, comple	ete question 2.		n/a		
	If No, complet	e questions 3 and 4.				
1b.	Are any salary and benefit negotiations still unsettled?			No		
	If Yes, comple	ete questions 3 and 4.				
Negotiatio	ons Settled Since First Interim Projections					
2.	Salary settlement:		Curren	it Year	1st Subsequent Year	2nd Subsequent Year
			(202	2-23)	(2023-24)	(2024-25)
	Is the cost of salary settlement included in the interim and mu	ltiyear				
	projections (MYPs)?					
	Total cost of s	alary settlement				
		ry schedule from prior year t, such as "Reopener")				
Negotiatio	ons Not Settled	-		·		
3.	Cost of a one percent increase in salary and statutory benefit	s				
			Curren	t Year	1st Subsequent Year	2nd Subsequent Year
			(202	2-23)	(2023-24)	(2024-25)
4.	Amount included for any tentative salary schedule increases					
		-				
Managen	nent/Supervisor/Confidential		Curren	it Year	1st Subsequent Year	2nd Subsequent Year

(2022-23)

Current Year

(2022-23)

(2023-24)

1st Subsequent Year

(2023-24)

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
- Percent of H&W cost paid by employer 3.
- 4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential

Step and Column Adjustments

3

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

Management/Supervisor/Confidential Current Year 1st Subsequent Year 2nd Subsequent Year Other Benefits (mileage, bonuses, etc.) (2022-23) (2023-24) (2024-25) 1. Are costs of other benefits included in the interim and MYPs? 2. Total cost of other benefits Percent change in cost of other benefits over prior year

California Dept of Education SACS Financial Reporting Software - SACS V3 (2024-25)

2nd Subsequent Year

(2024-25)

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

S9.

2.

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

1.	Are any funds other than the general fund projected to have a negative fund			
	balance at the end of the current fiscal year?		No	
	If Yes, prepare and submit to the reviewing ag multiyear projection report for each fund.	ency a report of revenues,	expenditures, and changes in	fund balance (e.g., an interim fund report) and a

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.

	Do each flow excitations about that the district will and the summark fined uses with a	
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,	No
	are used to determine Yes or No)	
A2.	Is the system of personnel position control independent from the payroll system?	
		No
		·
A3.	Is enrollment decreasing in both the prior and current fiscal years?	
		No
A4.	Are new charter schools operating in district boundaries that impact the district's	
	enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current	
	or subsequent fiscal years of the agreement would result in salary increases that	No
	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	
A 0 .		Ne
	retired employees?	No
A7.	Is the district's financial system independent of the county office system?	
A/.		
		No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education	
AO.		
	Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
	Have there have necessary a changes in the superintendent or shief husiness	
A9.	Have there been personnel changes in the superintendent or chief business	
	official positions within the last 12 months?	No
When prov	iding comments for additional fiscal indicators, please include the item number applicable to each comment.	

Comments: (optional)

End of School District Second Interim Criteria and Standards Review

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

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

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

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

FUND	RESOURCE	FUNCTION	VALUE	
09	0000	7200-7600		(\$829.00)
Exploration, Indirect cost charge number needs to be negative				

Explanation: Indirect cost charge number needs to be negative.

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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.)

Explanation: The District will provide its own Cashflow report.

49-70870-0000000

Sonoma County

Second Interim Original Budget 2022-23 **Technical Review Checks** Phase - All Display - Exceptions Only

Sonoma County

49-70870-0000000

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

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

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

FUND	RESOURCE	FUNCTION	VALUE	
09	0000	7200-7600		(\$623.00)
Evaluation: Indiract cost charge number people to be negative				

Explanation: Indirect cost charge number needs to be negative.

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

49-70870-0000000

Second Interim Board Approved Operating Budget 2022-23 **Technical Review Checks** Phase - All Display - Exceptions Only

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

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

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

FUND	RESOURCE	FUNCTION	VALUE	
09	0000	7200-7600		(\$829.00)
Explanation: Indirect cost charge number needs to be negative.				

.

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

Sonoma County

49-70870-0000000

Second Interim Actuals to Date 2022-23 **Technical Review Checks** Phase - All Display - Exceptions Only

Sonoma County

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

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

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

ACRONYMS

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AP	Advanced Placement
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AYP	Adequate Yearly Progress
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
САРА	California Alternate Performance Assessment
CASBO	California Association of School Business Officials
CASH	Coalition for Adequate School Housing
CAT/6	California Achievement Tests, Sixth Edition Survey
CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test
CCSESA	California County Superintendents Educational Services Association
CDE	California Department of Education
CELDT	. California English Language Development Test
CFT	California Federation of Teachers
CLAD	Crosscultural, Language, and Academic Development
CMIS	Compliance Monitoring, Interventions, and Sanctions
CNIPS	Child Nutrition Information Payment System
COE	County Office of Education



COLA	Cost-of-Living Adjustment
	Consumer Price Index
CPR	California Performance Review
	California School Accounting Manual
	California School Boards Association
	California School Employees Association
	California Subject Examination for Teachers
	California School Information Studies
	Class-Size Reduction or Comprehensive School Reform
	California Standards Test
	California Standards for the Teaching Profession
	California Teachers Association
СТС	Commission on Teacher Credentialing
	District Assistance and Intervention Team
DOF	Department of Finance
	Division of the State Architect
EAAP	Education Audit Appeals Panel
EIA	Economic Impact Aid
EL	English Learner (replaces ELL, LEP)
ELA	English Language Arts
ELAP	English Language Acquisition Program
ERAF	Education Revenue Augmentation Fund
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
FCMAT	Fiscal Crisis and Management Assistance Team
F/RPM	Free/Reduced-Price Meals
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GATE	Gifted and Talented Education
G0	General Obligation (Bond)
GPA	Governor's Performance Award Program
HOUSSE	High Objective Uniform State Standard of Evaluation
HPSGP	High Priority Schools Grant Program
HQT	Highly Qualified Teacher
HRA	Health Reimbursement Arrangement



HSA	Health Savings Account
IASA	Improving America's Schools Act
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
II/USP	Immediate Intervention/Underperforming Schools Program
IMFRP	Instructional Materials Funding Realignment Program
JPA	Joint Powers Agreement or Joint Powers Authority
LAIF	Local Agency Investment Fund
LAO	Legislative Analyst's Office
LCI	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA	Local Educational Agency
LEP	Limited English Proficient
MEP	Migrant Education Program
MTYRE	Multi-Track Year-Round Education
NAEP	National Assessment of Educational Progress
NCES	National Center for Education Statistics
NCLB	No Child Left Behind
NPS/A	Nonpublic School/Agency
OMB	Office of Management and Budget
OPEB	Other Postemployment Benefits
OPSC	Office of Public School Construction
	Office of the Secretary for Education
P-1	First Principal (Apportionment)
P-2	Second Principal (Apportionment)
PAR	Peer Assistance and Review
	Public Employment Relations Board
	Public Employees Retirement System
PI	Program Improvement
PL	Public Law (federal law)
PMIA	Pooled Money Investment Account
PMIB	Pooled Money Investment Board
PSAA	Public Schools Accountability Act
PTA	Parent Teachers Association
QEIA	Quality Education Investment Act
QZAB	Quality Zone Academy Bond
RDA	Redevelopment Agency



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ROC/P	Regional Occupational Center/Program
RTTT	Race to the Top
S4	Statewide System of School Support
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCO	State Controller's Office
SCR	Senate Constitutional Resolution
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA	Special Education Local Plan Area
SES	Socioeconomic Status
SFID	School Facility Improvement District
SFSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP	School Improvement Program
SLIBG	School and Library Improvement Block Grant
SPI	Superintendent of Public Instruction
SSI/SSP	Supplement Security Income/State Supplementary Payment
STAR	Standardized Testing and Reporting
STRS	State Teachers Retirement System
SWP	Schoolwide Program
TANF	Temporary Assistance for Needy Families
	Teaching as a Priority
TAS	Targeted Assistance School
TRAN s	Tax and Revenue Anticipation Notes

