

**Petaluma
City Schools**



**First
Interim
2022-2023**

PETALUMA CITY SCHOOLS

TO: BOARD OF EDUCATION

**FROM: CHRIS THOMAS
CHIEF BUSINESS OFFICIAL**

DATE: DECEMBER 13, 2022

**SUBJECT: DISCUSSION/ ACTION: APPROVAL OF THE PETALUMA CITY
(ELEMENTARY)/JOINT UNION HIGH SCHOOL DISTRICTS BUDGET REVISION
#1 AND THE FIRST INTERIM REPORT FOR 2022-23**

SITUATION: The First Interim Report is the first of two interim budget reports required by AB 1200, which was passed into law in 1991 and became effective on January 1, 1992. AB 1200 was enacted to establish a process of fiscal monitoring to ensure fiscal solvency for school districts and county offices. Districts are required by Education Code 42130 to submit a report on their financial status as of October 31. The purpose of this report is to determine an appropriate certification to the State of California regarding the District's ability to meet its financial obligations for the current and two subsequent fiscal years. The Sonoma County Office of Education is responsible for either accepting or changing the District's certification (positive, qualified or negative). Once the County Office completes their review, they forward to the California Department of Education, a report confirming the certification of each District in the county.

In addition, the *Working Budget* for all funds is monitored on a regular basis and adjusted for any new or additional information that becomes available. Budget revisions are taken to the Board of Education on a regular basis for review and approval. Included in the attached budget assumptions are details on some of the significant changes between the Adopted Budget and Budget Revision #1. In addition, they include detailed assumptions for the Multi-Year Projections for the General Fund. The forms included in the First Interim Report are as follows:

- Form 01 - General Fund
- Forms 11-51 – Other Funds
- Form AI – Average Daily Attendance
- Form MYPI – Multi-Year Projections
- Form CASH – Cash Flow Worksheet
- Form CSI – Criteria & Standards Review
- Form TRC – Technical Reviews

Budget Revision #1 includes a revision for the General Fund and all of the Other Funds. All of the ending fund balances are projected to be positive and include the following funds:

- Adult Education Fund 11
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Building Fund 21 (21 & 22)
- Capital Facilities Fund 25 (25 & 26)
- Special Reserve Fund for Capital Outlay Projects Fund 40 (40 & 41)
- Bond Interest and Redemption Fund 51
- Downtown Enterprise Fund 63

- Self Insurance Fund 67
- Foundation – Private Purpose Trust Fund 73

PLAN: As the First Interim Report and Multi-year Projections indicate, Petaluma City (Elementary)/Joint Union High School Districts will be able to meet its financial obligations for the current year and two subsequent years. This agenda item presents for Board authorization, the approval of Budget Revision #1 and the First Interim Report for the 2022-23 Fiscal Year with a positive certification.

FISCAL IMPACT: In compliance with GASB 54, the components of the ending fund balance are as follows:

Non-spendable		
Revolving Cash	\$	30,200
Stores Inventory	\$	0
Prepaid Expenditures	\$	0
Restricted	\$	0
Committed	\$	0
Assigned (Board Designated)		
2% Additional REU	\$	2,812,502
South County Consortium Reserves	\$	1,116,819
Local Site Donations	\$	0
Unassigned/Unappropriated		
Reserve for Economic Uncertainties (REU)	\$	4,218,753
Available Balance over Reserves	\$	<u>8,120,103</u>
Total Ending Fund Balance		\$16,298,376

STAFF RECOMMENDATIONS: that the Board approve the Petaluma City (Elementary)/Joint Union High School Districts Budget Revision #1 and First Interim Report for the 2022-23 Fiscal Year.

Signature of District Officer

Christine Thomas
Chief Business Official

Petaluma City Schools
1st Interim Narrative and Budget Assumptions
2022-23 Fiscal Year

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local school district.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a school district budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But, while there is a base cost of service, school districts operate on such a narrow margin of income that even a small swing in revenues or unanticipated costs can have a major impact on a district's ending balance and on the decisions that a district makes.

Although the 2020 COVID-19 pandemic and initial economic impact on the State and local economies were unprecedented, unlike the 2008 Recession, there was a "V" shaped recovery with the most vulnerable workers, primarily in the service industries, who were impacted initially and who continued to struggle with unemployment. This "V" shaped economic recovery saw the higher wage earners being able to work from home and to continue to see increases in wages. This effect has left the State of California with higher than anticipated revenues during both 2020-21 and 2021-22. In addition, the projected increase in State revenues are projected to continue into 2022-23 even though the State continues to struggle with the lingering impacts of the pandemic.

The State and the District are in the eleventh year of implementation of the Local Control Accountability Plan (LCAP). In May, the Governor released his "May Revise" to the State Budget Proposal for 2022-23 and staff has prepared the District Budget in accordance with the information included in the May Revise including a Cost of Living Adjustment (COLA) of 6.56% and an augmentation to the LCFF base grants of approximately 3.29%. Once the Final State Budget has signed into State law, the COLA did not change, but the augmentation to the Base LCFF grants increased to 6.7%, which combined with the COLA was 13.26% increase to the Base.

However, due to significant declining enrollment and reduced attendance exasperated by the COVID-19 variants, the increase in overall LCFF revenues is far less. Unfortunately, the May Revise did not include the benefit of the "hold-harmless" which would have allowed districts to use the higher 2019-20 P2 ADA (Average Daily Attendance) for the Petaluma City (Elementary) School District and the Petaluma Joint Union High School District LCFF revenue calculations. Although the State Budget did include 2 new options for districts to use in order to determine and maximize their ADA, it will not completely eliminate the impacts of declining enrollment and reduced attendance rates. The ADA options include the greater of 1) current year projected ADA for growing districts; 2) a 3-year average P-2 ADA (2019-20 for 1 year, 2021-22, and 2022-23); or 3) projected P-2 ADA for 2022-23 using 2022-23 enrollment with the 2019-20 attendance rate. These options are intended to lessen the funding impacts on the majority of districts in the State in 2021-22 and 2022-23, but long-term will ultimately not mitigate the impacts in future years if

enrollment does not increase back to pre-pandemic levels. Long-term, this overall decline in enrollment in Petaluma City Schools must be monitored closely to determine future impacts on the budget and programs.

In addition, the three charter schools are not afforded the option of the 3-year average in the State Budget proposal. Therefore, Penngrove Elementary Charter School, Mary Collins @ Cherry Valley Charter School, and Petaluma Accelerated Charter School revenue projections include projected ADA for their respective LCFF calculations in accordance with State law. Fortunately, all three charters are projecting growth.

While this is a strong K-12 education budget, there are lingering impacts to enrollment, across the State, and Nation, with enrollment numbers dropping at an alarming rate for many districts. In Petaluma, there are nine local school districts, 2 of which are very small rural districts (Lincoln and Laguna), known as "necessary Small Schools". These nine districts are in addition to Petaluma City Schools and most, if not all, have seen a continued decline in enrollment in 2021-22 and 2022-23, and Petaluma City Schools is no exception.

Fortunately, with the implementation of Universal Pre-K (TK) over three years to include all 4 year olds beginning in 2022-23, the significant new housing developments in and around the City of Petaluma, and clear access to COVID-19 vaccines and boosters, staff remains hopeful that the overall enrollment will begin to recover over the next few years.

The ADA projected <decline>/increase for Petaluma City Schools, per District Charter for the 2022-23 Fiscal Year as compared to the 2019-20 Fiscal Year is as follows:

- Petaluma City (Elementary) School District <135> ADA
- Petaluma Joint Union High School District <374> ADA
- Penngrove Elementary Charter 30 ADA
- Mary Collins @ Cherry Valley Charter 30 ADA
- Petaluma Accelerated Charter 6.8 ADA

Fortunately, the State of California is seeing record revenues and included some additional new funds in the State Budget that Petaluma City Schools will benefit from. Some of these new State revenues are as follows:

State Programs:

- *Expanded Learning Opportunities \$1.7 Million (Increase of \$1.1M) Ongoing*
- *Child Development UPK \$246,040*
- *Learning Recovery Block Grant (one-time) \$6.5M*
- *Arts, Music, and Instructional Materials Discretionary Block Grant (one-time) \$4.4 million*
- *A-G Grants (\$133,490)*
- *Dual Language Immersion Program \$350,000*

In January, the Governor will release his January Budget Proposal for the 2023-24 Fiscal Year, which will provide a roadmap for public school districts to begin planning for next year. Staff will be monitoring enrollment and attendance trends and may consider convening a committee to start developing plans to address declining enrollment and exploring suggestions on how to move forward if District enrollment does not begin to recover.

PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

The 1st Interim Report is the first of two interim reports the district is required to prepare and is intended to present information on the financial position of the District as of October 31, 2022. Therefore, the information and details included in the current Budget Revision #1 and the 1st Interim Report are based on information included in the State budget as well as any other information from Federal, State and local agencies.

For the 1st Interim Report and Budget Revision #1, the following are the major assumptions used to support the numbers for both revenues and expenses:

2022-23 Budget Assumptions (Budget Revision #1)

Local Control Funding Formula:

- **Average Daily Attendance (ADA):**

○ Total Estimated P-2 ADA 6701.41	3- year Average P-2 ADA @ 6028.9
○ Preliminary CBEDS Enrollment 7,094	Estimated Charter ADA @ 988.22
	Total Funded P-2 ADA 7017.12
- Estimated Percentage of students who qualify for Free and Reduced Meal **44.50% Elementary and 43.41% Secondary**
- Statutory Cost of Living Adjustment (COLA) ~ **6.56% Augmentation of 6.7%**
- Education Protection Act Funds \$7,304,122 estimate. This is offset by State-aid and does not provide any additional revenue for the District(s)
- The budgets for In-Lieu Tax Transfers based on LCFF calculations for internal charter school transfer and for Live Oak Charter School
- The budget was revised for current local property tax projections (J29B)

Funds included in the General Fund

- 01 PCS Elementary and Secondary District
- 03 Mary Collins at Cherry Valley Charter
- 04 Penngrove Elementary School
- 06 South County Consortium
- 07 Petaluma Accelerated Charter

- Lottery Funding (using Lottery ADA) was adjusted for Prior Year Adjustments
- Revenues for Mandated Cost Reimbursements Block Grant included \$319,009

Other Revenues:

- Other State revenue based on current estimates
 - State Reimbursement for assessments and testing based on actual receipts
 - STRS On Behalf payments \$5,549,089 **no change**
 - ASES Grant @ \$253,444 **no change**
 - State Mental Health Funds \$449,021 **no change**
 - State Workability Funds \$135,915 (Special Ed) **no change**

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- Other Local Revenues included are as follows:
 - Update budget for Interest Earnings based on current interest rates/projections (\$263,500) **Increase** due to increased interest rates
 - Increases in Local Donations which are budgeted as received
 - Childcare Center Fees Increase \$15,000
 - Parcel Tax \$1,205,000 (Secondary) \$775,000 (Elementary) **no change**
 - Leases and Rentals \$125,000 **no change**
 - Estimated Pupil Transportation Revenues from Districts \$433,000 **no change**
 - Estimated Fuel Mechanics fees from City/Other Agencies \$450,000 **no change**
 - Estimated Live Oak 1% LCFF Calcs \$24,000 **no change**
 - Estimated Live Oak Special Ed Reimbursement \$120,034; Nursing \$13,852
 - Estimated iPad Insurance Fee Collections \$94,000 **no change**
 - Federal and Local revenues for Special Education per February SELPA fiscal estimates \$4,535,000 (8792); \$1,710,000 (8181); \$1,490,000 (8097) **no change**
 - Federal Mental Health \$150,000 (Board & Care Reimbursement) **no change**
 - Title I \$387,999 + Est. Def Revenue/Carryover \$190,620
 - Title I CSI \$414,965 + \$83,836 Carryover (One-time)
 - Title II + Def Revenue/Carryover \$263,279
 - Title III LEP + Def Revenue/Carryover \$182,768
 - Title III Immigrant \$0 (Dropped below 5%)
 - Title IV ESEA + Def Revenue/Carryover \$80,048
 - New State - one-time:
 - Learning Recovery Block Grant \$6,509,127
 - Art, Music, Instructional Materials, Discretionary Blk Grant \$4,416,185
 - COVID-19 Resources -State one-time
 - In Person Instruction (IPI) \$980,069 (09/30/24)
 - Expanded Learning Opportunities \$2,061,111 (06/30/23)
 - Special Ed Early Intervention Preschool \$171,767 (06/30/23)
 - COVID-19 Resources-Federal
 - ESSER II (CRRSA) \$279,627 (09/30/23)
 - ESSER II (SEA) \$537,865 (09/30/23)
 - ESSER III (80%) \$2,137,334 (09/30/24)
 - ESSER III (20%) Summer School/After School \$426,135 (09/30/24)
 - ESSER III (SEA) \$466,932 (09/30/24)
 - ESSER III ((LL) \$804,909 (09/30/24)
- The contribution to Restricted Programs:
 - Special Education was adjusted based on current estimates for NPS/NPA, SOCC, the CSEA Retro, SCOE Fee-for-Service reductions and current staffing \$12.8 million
 - Maintain 3% contribution to Routine Restricted Maint required by State \$3.6M

PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

Expenditures & Restricted Programs:

- **Salaries & Benefits:** During the past few months, the budget for salaries and benefits have been revised to reflect staffing changes and Step & Column movement for both certificated, classified, and management. In addition, it includes changes requested by the school sites and departments for carryover balances. The modifications include budgeting certificated and classified hourly amounts for extra duty, overtime, and/or certificated stipends for additional work such as curriculum committees.
 - CSEA Retro for 2020-21; 2021-22; and 2022-23 (ongoing and one-time)
 - STRS Rate 19.1%
 - PERS Rate increase 25.37%
 - Final Workers comp rate 1.88%
 - No Change in STRS On-Behalf \$5.55M
- The budget for Materials & Supplies and Other Operating Expenditures have been reviewed and updated for current information, as well as site requests for budget transfers. Initially, the 2020-21 carryover is posted to a 4330 object, and then the site/departments request transfers to more appropriate expenditure accounts based on the needs of the site and/or school site plans. Many of these adjustments include the addition of temporary staff to support the programs using carryover dollars and will continue throughout the year. This year, it also includes a significant amount of COVID-19 Funds that will be used in 2022-23 and 2023-24. Some of the Categorical Carryover is as follows:
 - This year, it also includes budgeting approximately \$500,000 in Local Site carryover from 2021-22 (one-time)
 - Career Technical Education (CTE) Improvement Grant
 - CSI Federal Grant
 - Parcel Tax carryover
 - State Grants
 - Art, Music, Instructional Materials
 - ELOP Grant increases and carryover
 - Learning Recovery Blk Grant
 - Federal Grants
 - COVID-19 Funds
 - Title I, II, III, & IV
 - Mental Health Funds
- In the area of Other Operating Expenditures, the most significant adjustments are related to increases in Other Contract Services due to local site donations related to outdoor education and field trips, loss of E-RATE credits related to telecommunications changes in contracts related to special education specifically in the areas of NPS and NPA, as well as contract services related to Routine Restricted Maintenance (tree removal, fire alarm repairs, building repairs, HVAC units, vehicle repairs, etc.). In addition, there are very minor adjustments updated for current information, as well as site requests for budget transfers.

Adjustments to utilities based on current estimates, increase of First Student contracts based on bus routes, reductions to P&L based on final premium information, mentor contracts, counseling contracts (Sunny Hills), gopher abatement, field trips contracts,

PETALUMA CITY SCHOOLS BUDGET ASSUPTIONS

athletic contracts and fees (Officials), repayment of unused 2019-20 Title II and Title III funds, increases in cost for leased space for the Adult Transition Program, etc.

- ❑ Capital Outlay budgets - Increases related to CTE equipment primarily for autoshop; \$1.3 million dollars in new electric buses and infrastructure as well as the preschool building grant
- ❑ In the area of Indirect/Direct Costs, the budgets for Indirect on prior year carryover were increased. 5.22% CDE approved rate
- ❑ Contribution to Other Funds decreased based on reductions in the projected Fee for Service from SCOE

Other Funds:

- ❑ Adult Education Fund 11
- ❑ Cafeteria Fund 13
- ❑ Deferred Maintenance Fund 14
- ❑ Building Fund 21 (Elementary Bond Program)
- ❑ Building Fund 22 (Secondary Bond Program)
- ❑ Capital Facilities Fund 25 (Elementary Developer Fees)
- ❑ Capital Facilities Fund 26 (Secondary Developer Fees)
- ❑ Reserve for Capital Outlay Fund 40 (Elementary)
- ❑ Reserve for Capital Outlay Fund 41 (Secondary)
- ❑ Fund 51 (Debt Service-Bond proceeds)
- ❑ Fund 63 Other Enterprise Fund
- ❑ Fund 67 Self-Insurance Fund
- ❑ Fund 73 Foundation Private Purpose Trust Fund (Schwobeda Scholarship Fund)

Reserves & Ending Fund Balance:

- ❑ Reserve for Economic Uncertainty (REU)
 - Currently, the PCS maintains the State required minimum reserve of 3%
- ❑ Board Designated
 - In addition to the 3% REU, the District has set aside an additional 2% reserve in order to be better prepared to respond to the potentially significant fluctuations in funding and/or expenditures
 - South County Consortium ending fund balance of \$1,116,819

All Other Funds:

- ❑ Estimated to have a positive ending fund balance
- ❑ Revenue projections for both the Cafeteria Fund and the Capital Facilities

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

Parcel Tax Summary

Secondary Revenues \$1,205,000 + Carryover of \$169,975

- Technology \$297,523
- Add 6.0 FTE High Schools \$690,670
- Library Services \$561,785 (Contribution of \$519,334 LCFF)
- Site Allocations Library/Tech/Music/Art \$374,331 (includes carryover)

Elementary Revenues \$775,000 Carryover of \$234,320

- Library Services \$147,787
- Reduce Class-size /Learning loss \$0
- Art Docent K-6 \$56,993
- K-6 Music \$378,438
- Reading Specialist \$321,310
- Site Allocations for Technology \$25,188 + Carryover \$49,783
- Technology/Fees \$30,671

Multi-year Projections:

Revenues:

- Use 3-year Average ADA in both subsequent years for Districts
 - Flat enrollment with increase of 25 students per year due to TK Implementation
 - Flat enrollment and Projected P-2ADA for Charters (Flat)
- Local Control Funding Formula
 - Assume COLA @ 5.38% (2021-22) and 4.02% (2022-23)
 - Assume same level of % FRM/EL unduplicated counts
 - Per LCFF Calcs. (2023-24 & 2024-25)
- Federal and State Categorical programs
 - Unrestricted:
 - Add 2% COLA (2023-24 & 2024-25)
 - Restricted:
 - Eliminate one-time COVID (Federal)
 - Eliminate prior year deferred revenue/carryover
 - Federal \$460K
 - State \$460K
- No Change in Other Federal Revenue (2023-24 & 2024-25)
 - 2% COLA
- Assume no change in Interest Earnings (2023-24 & 2024-25)
- Assume ongoing revenues for Mandated Block Grant (2023-24 & 2024-25)
- Assume no change in rates for Lottery Funds (Non-Prop 20 & Prop 20) (2023-24 & 2024-25)
- Assume increase in contribution to Special Education of approximately \$400,000/\$400,000 (2023-24 & 2024-25)

PETALUMA CITY SCHOOLS

BUDGET ASSUMPTIONS *(Multi-year Projections)*

- ❑ Assume ongoing 3% contribution to RRM (2023-24 & 2024-25)
- ❑ Assume ongoing Parcel Tax Revenues (2023-24 & 2024-25)
- ❑ Assume no change in Special Education revenues 1% COLA (2023-24 & 2024-25)
- ❑ Other Local Revenues (not including Parcel Tax)
 - Assume no change in local revenues - unrestricted
 - Assume no change in restricted local grants at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly

Expenditures:

- ❑ Salaries:
 - Assume step & column for both certificated and classified personnel at approximately 1% (2023-24 & 2024-25)
 - Assume Reduction in Certificated salaries \$1.3M 2023-24 (Federal and State one-time)
 - Assume Reduction in Classified salaries \$1.4M 2023-24 (Federal & State one-time)
- ❑ Employee Benefits:
 - Assume reductions in driven costs for Federal & State above \$1.2 M
 - Assume increase for Step and Column costs
 - Assume no change in PERS & STRS for subsequent two years
- ❑ Assume no change in rates for other driven costs at this time
- ❑ Assume no change in H&W benefits in subsequent years
- ❑ Assume ***decrease*** in one-time Materials & Supplies expenditures supported by site carryover, Federal & State deferred revenue and Parcel Tax budgets
 - Unrestricted \$500K
 - Restricted \$25M
 - Add 3% CPI
- ❑ Reduce services & other operating expenditures supported by carryover, Federal & State deferred revenue and Parcel Tax budgets
 - One-time State & Federal for prior year carryover for numerous categorical programs including parcel tax \$3 million - restricted
 - Add 3% CPI Restricted
- ❑ Capital Outlay Reduce \$3.2 M
 - Assume ongoing capital outlay expense
 - One-time Preschool Grant
 - Reduce one-time Bus Replacement Grant
 - Bus Infrastructure Grant
 - Reduce one-time CTEIG Capital Equipment
- ❑ Reduce Indirect costs due to reduction of carryover and one-time funds
- ❑ Assume no change in Indirect Cost Rate (2023-24 & 2024-25)
- ❑ Assume ongoing fee-for-service costs from SCOE (2023-24 & 2024-25)

Other Adjustments (Line 10)

- None

PETALUMA CITY SCHOOLS
BUDGET ASSUMPTIONS (Multi-year Projections)

Ending Fund Balance & Reserves:

- ❑ Assume no change in Revolving Fund account (2023-24 & 2024-25)
- ❑ Assume ongoing 3% reserve for economic uncertainty (2023-24 & 2024-25)
- ❑ Board Assigned:
 - Maintain additional 2% reserve (\$2,135,642 & \$2,166,002)
 - Maintain South County Consortium ending fund balance of \$1,116,819K
- ❑ Assume continued positive ending fund balance in General Fund

Summary of Enrollment:

School	CBEDS* 2019-20	Month 2* 2022-23
Mary Collins @ Cherry Valley Charter	409	453
Grant Elementary	389	382
McDowell Elementary	257	246
McKinley Elementary	372	387
McNear Elementary	360	311
Penngrove Elementary Charter	442	481
Valley Vista Elementary	269	195
South County Consortium	108	127
Kenilworth JHS	871	779
Petaluma JHS	558	452
PACS	114	123
Carpe Diem HS	25	31
Casa Grande HS	1688	1707
Petaluma HS	1381	1220
San Antonio HS	85	88
Sonoma Mtn HS	27	23
Valley Oaks HS	37	21
Transition Program	0	27
Rise (Crossroads)	4	0
Gate to College	69	0
6 th Grade Academy	27	0
NPS/HH	29	41
*Includes SDC	TOTAL(S)	7,094 <427>
	7,521	

SSC School District and Charter School Financial Projection Dartboard 2022-23 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2022–23 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely 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	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% ²	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of 6.70% ³	\$542	\$550	\$567	\$657
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$953	–	–	\$289
2022-23 Adjusted Base Grants ⁴	\$10,119	\$9,304	\$9,580	\$11,391

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		6.56%	5.75%	2.58%	2.20%	2.38%
California Lottery	Unrestricted per ADA	\$176.94	\$170	\$170	\$170	\$170
	Restricted per ADA	\$81.94	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30	\$39.72
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78	\$76.52
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11	\$20.86
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88	\$57.96
Interest Rate for Ten-Year Treasuries		2.08%	3.20%	2.85%	2.68%	2.80%
CalSTRS Employer Rate ⁵		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶		0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷		\$15.00	\$15.50	\$16.00	\$16.40	\$16.80

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

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Percentage is separate and distinct from the statutory COLA and codified in Education Code Section 42238.02(d)(5)

⁴Additional funding is provided for students who are designated as eligible for free and 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.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State 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)

⁷Minimum wage increases are effective January 1 of the respective year.

The Common Message

2022-23 First Interim Report



BASC
Business and Administration
Steering Committee

Writers and Contributors

Topic		
Background	Committee	
Introduction	Committee	
Key Guidance/First Interim	Mike Simonson, San Diego	Shannon Hansen, San Benito
Planning Factors/MYP	Shannon Hansen, San Benito	Lisa Rico, Tuolumne
One-Time Funding	Janet Riley, Merced	Mike Simonson, San Diego
Universal School Meals	Dean West, Orange	Shannon Hansen, San Benito
Special Education	Scott Anderson, San Joaquin	Priscilla Quinn, Kern
Independent Study	Kate Lane, Marin	Nick Schweizer, Sacramento
Early Care and Education	Mike Simonson, San Diego	Janet Riley, Merced
Summary	Mike Simonson, San Diego	Shannon Hansen, San Benito

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Sources

Association of California School Administrators
Ball / Frost Group, LLC
Bob Blattner and Associates
Bob Canavan, Federal Management Strategies
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
Carlos Rojas, Chief Deputy Governmental Affairs, Kern County Superintendent of Schools
National Forest Counties and Schools Coalition
School Services of California
Schools for Sound Finance (SF2)
Small School Districts' Association
Statewide LEC Co-chairs
WestEd

Sonoma County LEAs should read SCOE Biz Bulletin 23-07 dated October 20, 2022. Information included should be used in conjunction with the Common Message in preparation and submission of the 2021-22 First Interim Report.

2022-2023 First Interim Report Key Budget Guidance

On August 26, 2022, the Governor signed SB 185, the Education Omnibus Trailer Bill, which made changes to the June 27, 2022 State adopted budget. The budget maintained several proposals that were included in the May Revision; however, many changes have been incorporated in the final state budget.

The major K-12 funding provisions included in the 2022-23 state budget:

- LCFF base grant increases by 6.70%; the initial state budget increased the base grant by 6.28%, but the trailer bill (AB 185) established the increase at 6.70%
- LCFF calculation amended to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA
- For eligible LEAS, 2021-22 LCFF calculation amended to utilize the greater of 2021-22 ADA or the 2021-22 ADA adjusted to reflect the LEA's 2019-20 attendance rate.
- \$7.9 billion to establish the Learning Recovery Emergency Block Grant
- \$3.6 billion to establish the Arts, Music, and Instructional Materials Discretionary Block Grant
- Full funding of \$4 billion for the Expanded Learning Opportunities Program (ELOP) with changes to calculation of funds, offering, and access requirements. \$5 million of the \$4 billion is for county offices to provide technical assistance, evaluation and training services to support program improvement [EC 46120(d)(8)]
- Home-to-school transportation funding equal to 60% of expenditures reported in the prior year, excluding capital outlay and nonagency expenditures, and reduced by the transportation add-on to the LCFF
- Special education base rate increase to \$820 per ADA
- \$500 million to establish the Golden State Pathways Program for college and career education pathways and \$200 million for the expansion of dual enrollment programs

Planning Factors for 2022-23 and MYPs

Key planning factors for LEAs to incorporate into their the 2022-23 First 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%	5.38%	4.02%
LCFF Investment	6.70%		
Grade Span Adjustment	10.40%		
TK-3	2.60%		
9-12	6.56%		
Special Education COLA		5.38%	4.02%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	25.20%	24.60%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Prop. 20 per ADA	\$67	\$67	\$67
Universal Transitional Kindergarten/ADA	\$2,813	\$2,964	\$3,083
Mandated Block Grant			
Districts			
K-8 per ADA	\$34.94	\$36.82	\$38.30
9-12 per ADA	\$67.31	\$70.93	\$73.78
Charters			
K-8 per ADA	\$18.34	\$19.33	\$20.10
9-12 per ADA	\$50.98	\$53.72	\$55.88

One-Time Funding

The 2022 Enacted State Budget included two new one-time restricted block grants, the Arts, Music & Instructional Materials Block Grant and the Learning Recovery Emergency Block Grant. Since the enactment of the budget, the California Department of Education (CDE) has published rates and FAQs.

The Budget included a one-time funded grant for Literacy Coaches and Reading Specialists. For districts who did not opt out by September 1st, should consider including estimated funding into their 1st Interim Budgets.

The 2022 education trailer bill (AB181) added language to Ed. Code 41480 to include in the Educator Effectiveness Block Grant, preschool learning foundations as a subject area and added coursework for existing staff to become credentialed as an allowable expenditure for the grant. In addition, the plan due date was changed to March 31, 2023. The plan¹ is required to be

heard at a public meeting prior to its adoption at a subsequent meeting. There is no required template, and the plan is not required to be submitted to the CDE.

Funding Title	Arts, Music & Instructional Materials Block Grant	Learning Recovery Emergency Block Grant	Literacy Coaches and Reading Specialists Grant	Educator Effectiveness
Resource	6762	7435	6211	6266
Funding Allocation	LEAs P-2 ADA multiplied by an approximate rate of \$666.08 (\$666.07608531901)	LEA's 21-22 P-2 ADA multiplied LEA's 21-22 UPP	Method of Calculation and Allocation per LEA	Method of Calculation and Allocation per LEA
Distribution Schedule	50% Dec. 22 50% May 23	50% Nov. 22 50% Apr 23	100% by Feb 23	Received in 21/22
Deadline to Spend	Spend or encumber 6/30/26	6/30/28	6/30/27	6/30/26
Plan (y/n)	y	n	n	y ¹
Final Report	n/a	Interim Expenditures Report 12/1/24 Final Expenditure Report 12/1/29	6/30/27	9/30/26

Universal School Meals

Beginning in the 2022-23 school year, all public schools will be required to provide two free meals per day to any students who request a meal. The Budget Act includes \$1.2 billion ongoing for universal school meals. This includes \$596 million for universal access to subsidized meals and \$611.8 million to maintain the meal reimbursement rates. Participation in the National School Lunch Program is a requirement to receive funding under California’s universal school meals program.

Other one-time funding initiatives include:

- \$600 million in one-time funds available in the form of kitchen infrastructure grants with conditions to improve the quality of meals and increase participation
- \$100 million in one-time funds to implement some best practices as part of the National School Lunch Program and School Breakfast Program
- \$30 million for Farm to School Program

In late June 2022, Congress passed the Keep Kids Fed Act to extend a pandemic-era program through the summer that provides free meals to students regardless of income. The measure could lead to unused state funds being reallocated to other nutrition initiatives.

Special Education

For the 2022-23 fiscal year, Special Education base funding is first increased by the COLA of 6.56%, and then augmented by \$500 million, resulting in a 2022-23 base rate of \$820 per ADA (vs. \$715 in 2021-22). SELPAs with a base rate greater than \$820 per ADA in 2021-22 will continue to be funded at their 2021-22 rate. Allocations will be calculated at the LEA level rather than the SELPA level, but funding will continue to flow through SELPAs. Each LEA's allocation will be based on ADA reported for the current year, most recent prior year, or second most recent prior year (whichever is greater), multiplied by the base rate. SELPA base grant allocations will be the sum of all member LEAs' individual allocations. The CDE will provide funding exhibits for each LEA, and SELPAs must report the amount of funding generated by each member LEA no later than 30 days after receiving their apportionment.

Both federal and state mental health services funding will continue to be allocated to SELPAs based on 2019-20 second principal apportionment ADA. Beginning in 2023-24, all mental health services funding will be allocated directly to LEAs based on current year second principal apportionment ADA for state funds, and prior year second principal apportionment ADA for federal funds. The allowable use of the state funds was changed in 2020-21 to include any behavioral or mental health service while federal funds remain restricted for special education students only.

The two existing special education extraordinary cost pools will be consolidated into a single cost pool to simplify the current funding formula, and ongoing annual funding for this purpose will be significantly increased to \$20 million (previously \$6 million).

A special education addendum to the LCAP will be developed and implemented in 2025-26 to promote program cohesion by linking special education and general education planning and to provide parents of students with disabilities a defined role in the LCAP development process.

Independent Study

AB 181, the Education Omnibus Bill, made additional changes to the Independent Study program for the 2022-23 school year that were detailed in the previous Common Message. Since that time, CDE have developed some resources, including a summary of changes at <https://www.cde.ca.gov/sp/eo/is/ischanges22.asp> and a detailed presentation of the Attendance Accounting and Instructional Time Requirements for 2022-23 at <https://www.cde.ca.gov/fg/aa/pa/documents/2223itaawebinar.pdf>.

CDE have also developed the 2021-22 Independent Study certification form for ADA Loss Mitigation that school districts and county offices of education must certify by November 1, 2022. The adjustments to 2021-22 reported ADA based on the Independent Study certification and ADA to enrollment ratio calculations will be reflected in the 2021-22 Annual Apportionment certification in February 2023.

Early Care and Education

The budget continues and expands investments in early care and education programs. Significant programmatic changes to the California State Preschool Program (CSPP) and Transitional Kindergarten (TK) have been adopted.

Cost of Living Adjustment (COLA): 6.56% COLA applicable to Transitional Kindergarten and reflected in the per child reimbursement rates for California State Preschool Programs (CSPP).

Transitional Kindergarten (TK)

- TK age expansion: \$614 million to expand eligibility for TK for children born between December 2 and February 2 in the 2022-23 school year.
- ADA Base Grant adjustment and add-on: The budget increases the base grants for transitional kindergarten and grades 1 to 12, inclusive, by an additional 6.70%, with an add-on of \$2,813 for TK to be annually adjusted for inflation. This triggers the 1:12 adult to student ratio for FY 2022-23. The 1:10 adult to student ratio for FY 2023-24 is contingent upon a new budget appropriation.
- \$300 million one-time for PreK Planning and Implementation Grant Program
- This program was implemented via the 2021 Budget Act so this is a second round of funding
- \$100 million one-time General Fund for Preschool, TK, and Full-Day K Facilities Grant Program the Budget Act also included intent language to include an additional \$550 million in the 2023-24 fiscal year
- Emergency Specialist Permit – TK: The budget allows the Commission on Teacher Credentialing to issue a one-year emergency permit for individuals who meet

certain criteria, with an additional one-year extension to be the teacher of record in a self-contained classroom for apportionment purposes.

State Preschool

The budget invests \$314.0 million Prop. 98 general fund and \$172.3 million general fund to increase State Preschool Program adjustment factors for students with disabilities, dual language learners and childhood mental health, and adds an adjustment factor for 3-year-olds.

These increases include support for new requirements for State Preschool providers to:

- Incrementally ramp up to serving at least 10% of students with disabilities by July 1, 2024.
- Specifically, over three years, preschool providers would be required to serve 5% of students with disabilities in FY 2022-23, 7.5% in FY 2023-24 and 10% in 2024-25.
- Provide additional supportive services for dual language learners.
- [Fiscal Year 2022-23 California State Preschool Contract Rates by Service County \(9/28/22\)](#)

Additionally, the budget provides the following to all students participating in State Preschool:

- Allows for continuous eligibility for 24 months (increased from 12 months) after eligibility is confirmed.
- Enables children with an IEP to be categorically eligible to participate.
Expands access to eligible families from families at 85% of the state median income to families at 100% of the state median income for State Preschool.

The budget also includes support for the following one-time investments:

- Inclusive Early Education Expansion Program (IEEEP): \$250 million one-time general funds for facility renovations, adaptive equipment and professional development to expand inclusion opportunities for special education students.
- State Preschool Funding Hold Harmless – Reimbursement for Authorized Hours of Care: For the 2022-23 fiscal year only, reimbursing preschool providers for maximum authorized care from July 1, 2022, to June 30, 2023.
- Local Educational Agency Preschool Planning and Implementation Grants: \$300 million one-time Prop. 98 general fund for planning and implementation grants for all LEAs.
- Full-Year Costs of State Preschool Rate Increases: \$166.2 million Prop. 98 general fund to support the full-year costs of State Preschool rate increases that began January 1, 2022.
- California Universal Preschool Planning Grant Program: \$18.3 million general fund per year for three years to support the California Universal Preschool Planning Grant Program.

Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2022-23 First Interim Report and multiyear projection. The information provided for fiscal year 2022-23 and beyond includes the latest known proposals and projections to assist with multiyear planning. As each LEA has unique funding and program attributes and needs, it remains essential that LEAs continuously assess their individual situations, work closely with their county offices of education, and plan accordingly to maintain fiscal solvency and educational program integrity.

SCOE BIZ

Business Services Bulletin No. 23-07



5340 Skylane Boulevard
Santa Rosa, CA 95403-8246
(707) 524-2600 ■ www.scoe.org

October 20, 2022

To: District and Charter Business Services
From: Sarah Lampenfeld, Director, External Fiscal Services
Subject: 2022-23 Interim Reports

The purpose of this letter is to review the process for the Interim Reports. The financial reporting periods and requested forms are due as listed below. Please plan your work around these deadlines:

<u>Interim Report period</u>	<u>Reporting Dates covered</u>	<u>Due to SCOE</u>
1 st Interim	July 1 through October 31	December 15
2 nd Interim	July 1 through January 31	March 17*
3 rd Interim**	July 1 through April 30 (Year End Projection)	June 1

*Charter Schools Interim Reports are due March 15th (set by statute)

**Only applicable to districts that had either a Qualified or Negative certification at 2nd Interim.

Guidelines ~ It is anticipated that the Common Message for the 2022-23 First Interim Report will be issued on or near October 31, 2022 and will be e-mailed to you as soon as it becomes available. Please read the Common Message carefully as it is a wealth of information and should be used in conjunction with the information contained in this bulletin. The following are SCOE guidelines:

Dartboard:

- Use the School Services of California (SSC) School District and Charter School Financial Projection Dartboard 2022-23 Enacted State Budget for economic planning factors.

Cost of Living Adjustment:

- The 2022-23 cost-of-living adjustment (COLA) is 6.56%. Additionally, the LCFF includes an investment to the base of **6.70%** (increased per Assembly Bill 185).
- Per SSC's Dartboard, recommended planning COLA is **5.38% and 4.02 % in 2023- 24 and 2024-25.**

LCFF Revenue Estimates:

- Please use the most recent version (v23.2b) of the LCFF Calculator that is available on the Fiscal Crisis and Management Assistance Team web page at www.FCMAT.org. It was updated on August 19, 2022:
 - Instructions to use the LCFF Calculator have been incorporated into the tool and can be found on the 'Instruction' tab.

- Please remember your Fiscal Advisor is available to review your LCFF calculators.
- See ADA and Enrollment section of Interim Reporting Manual for LCFF ADA funding options effective 2022-23 for school districts.

Multi-Year Projections (MYP) advice:

- MYPs are built on assumptions, and those assumptions are expected to change. Anchor assumptions on reasonable estimates and communicate with stakeholders. **Document thoroughly.**
- Consider creating two MYPs: one reflective of current circumstances, and one with all the all the pandemic one-time funds removed. Is the LEA structural deficit spending? Plan ahead if expenditure reductions are necessary when the one-time funds are gone.

One-Time Funding:

- Remember that stimulus and new 2022-23 (e.g. Learning Recovery and Arts, Music, Instructional Material Discretionary Block Grants) funding are one-time in nature and should not be budgeted in the subsequent years of the MYP.
- Plan expenditures according to spending deadlines and incorporate into cash flow and MYP appropriately.
- Utilize the reporting cycle information to update and keep budget accurate.

Changes to enrollment or Average Daily Attendance (ADA):

Remember to pay close attention to enrollment and ADA numbers in the current year. Understand what is happening for thorough and reasonable projections in subsequent years.

Local Control Accountability Plan (LCAP):

Effective fiscal year 2022-23, supplemental and concentration funding carryover must be accounted for in the subsequent year's LCAP. To avoid large carryover balances at year-end it's important to review actions throughout the current fiscal year to ensure the expenditures are on track. SCOE recommends reviewing LCAP expenditures with each interim period. Plus, review supplemental and concentration estimates to determine if actions need to be added due to an increase in projected funding.

Current Expense Formula/Minimum Classroom Compensation (CEB) Planning:

The Current Expense Formula/Minimum Classroom Compensation (CEA) form is required with Unaudited Actuals but then only optional at Budget (e.g. Interim Report). While the form is not required at interim reporting, it is a good planning tool and early warning sign of noncompliance. It is recommended each school district review their Current Expense Formula/Minimum Classroom Compensation (CEB) at each interim period. Throughout the year is the best time to ensure coding is correct and/or understand why the district is not able to meet the requirement.

Reserves:

Maintaining reserves during uncertain times is extremely important for long-term fiscal health and allows LEAs time to thoughtfully identify and implement budget adjustments over time. LEAs should maximize the use of all one-time federal funds and other restricted

resources to preserve unrestricted fund balances. Remember that one-time funds will only come once.

- Reserve cap expected to remain in place for 2023-24, resulting in a cap of 10% on local reserves (combined assigned and unassigned General Fund balances [**includes** the Reserve for Economic Certainty]) for districts who are not Basic Aid or districts with fewer than 2,501 average daily attendance (ADA).

Routine Restricted Maintenance Account:

All districts must comply with the minimum 3% contribution unless exempt due to district size. Per numerous Assembly bills, several resources' expenditures may be excluded from the 3% calculation.

- Exclude STRS on-behalf (Resource 7690) from expenditures
- Exclude Federal CARES/CRRS/ARP Act expenditures.
 - (Resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 3220, 5316, 7027)

Other Recommendations

Expanded Transitional Kindergarten:

Legislation changed in 2021 to extend the Transitional Kindergarten (TK) program to all children who turn four years old by September 1 by the year 2025-26. Starting in 2022-23, the age of children eligible for TK changes until full implementation is met. The age at which children are eligible for TK changes from 2022-23 to 2025-26 are as follows:

- In the 2022-23 school year, children who will turn five years old between September 2 and February 2* are eligible for TK.
- In the 2023-24 school year, children who will turn five years old between September 2 and April 2* are eligible for TK.
- In the 2024-25 school year, children who turn five years old between September 2 and June 2* are eligible for TK.
- In the 2025-26 school year, and in each school year thereafter, children who will turn four years old by September 1* are eligible for TK.
 - ***Inclusive of these dates**

Points to remember about TK students:

- LCFF Calculator ~ Enrollment and unduplicated pupils counts used in the LCFF Calculator should **exclude** TK students who turn 5 years old **after** February 2, 2023.
- Attendance for TK students turning five years old **after** the TK eligibility cut-off date only generate ADA for the purpose of funding **after** they turn five.

Transportation funding:

Effective 2022-23, a school district that provides pupil transportation services will receive equal to 60% of the home-to-school transportation expenditures reported for the prior year less the LCFF add-on. Requirements for funding will include: Transportation Plan (updated

annually), and annual reporting of such items as encompass ridership, miles driven, expenditure details, number of pupils transported, and more.

✚ **Mandate Block Grant ~ Resource 0000, object 8550:**

For 2022-23, the mandate block grant (MBG) rates are estimated to be:

- **School districts** will receive approximately \$67.31 per ADA for grades 9-12; \$34.94 per ADA for grades K-8.
- **Charter schools** will receive approximately \$50.98 per ADA for grades 9-12; \$18.34 per ADA for grades K-8.

✚ **Basic Aid Supplemental Funding (BAS):**

For districts that sponsor charter schools and receive BAS funding, please be aware this funding has been capped at the sponsoring district's in-lieu of property tax transfer amount related to non-resident charter school students and that the fluctuation in funding from one year to the next can be significant due to: the funding status of the district of residence (LCFF vs. Basic Aid), the number of non-resident charter school students, and other factors. Each district is uniquely sensitive to possible changes to their BAS funding.

Due to volatility in property taxes to school districts and continued complicated formulas for qualification and funding amounts, the County recommends basic aid supplemental funding only be used for one-time purposes.

✚ **Basic Aid/ Excess Tax/Community Funded School Districts:**

- Final 2021-22 property tax information is the only available information at this time. Estimates for 2022-23 will be coming from the Sonoma County Auditor/Tax Collectors in early November and will be distributed as soon after receipt as possible.
- *Minimum State Aid* ~ Under LCFF, basic aid districts will receive minimum state aid (hold harmless funding) of no less than the amount received in 2012-13, which represents their categorical allocation net of 8.92% fair share reduction.
- *Education Protection Account (EPA)* ~ All districts are guaranteed a minimum of \$200 per ADA of EPA funding.
- *RDA Residual (8047 RDAX)* ~ Basic Aid/Excess Tax school districts should not budget more than 50% of their prior *full* year RDA Residual (8047 – RDAX) tax revenues.
- RDA residual (RDAX) tax revenues for 2022-23 are unknown and uncertain.
- *RDA asset liquidation (8047-LQID)* ~ Tax revenues should only be budgeted upon receipt. This form of revenue is rare.
- *District of Choice (DOC) funding* ~ The DOC program is authorized through July 01, 2028. However, there are significant changes to the program, such as: registration of the program with the State Superintendent of Public Instruction (SPI) and the County; required public disclosures; and reduced funding, to name a few. Annually, districts that elect to be in the program must register with the SPI. For a school district of choice that is a basic aid school district, the apportionment

funding for applicable ADA shall be 25% of the school district LCFF base grant that would have been apportioned to the school district of residence. This was effective beginning the 2017-18 fiscal year and amended with AB 185. See Ed Codes 48301 through 48317.

- Basic aid districts are subject to the Local Control and Accountability Plan (LCAP) and Supplemental and Concentration Grant regulations under LCFF.

✚ **Expanded Learning Opportunities Program (ELO-P):**

Effective 2021-22, LEAs received funds for classroom-based instructional programs that serve grades TK/K-6 to offer a comprehensive after school and intersessional expanded learning opportunities to all unduplicated pupils. Commencing with the 2022–23 fiscal year, as a condition of apportionment, the access requirements are as follows, and will be verified as part of the LEA's annual audit:

- LEAs with an unduplicated pupil percentage (UPP) equal to or higher than 80% will be required to offer the ELO Program to all TK/K-6 classroom-based pupils and provide program access to all TK/K-6 classroom-based pupils upon parent/guardian request.
- LEAs with a UPP lower than 80% will be required to offer the ELO Program to all TK/K-6 classroom based unduplicated pupils and provide program access to 50% of enrolled TK/K-6 classroom-based unduplicated pupils.

✚ **Universal Meals and Meal reimbursement:**

Beginning with 2022-23, all LEAs are required to provide two free meals per day to any student who requests a meal. The Budget Act increased the reimbursement rate to \$4.625 per meal served.

- Update your revenues and review the contribution to the cafeteria program for a possible reduction.

✚ **K-3 Grade Span Adjustment (GSA):**

School districts must maintain an average K-3 class size of 24 **by school site** unless a collectively bargained alternative to the statutory requirements have been agreed upon. If an annual audit of a school district finds the district out of compliance, the CDE will retroactively reduce the district's funding. There is no waiver process. Please consider actual 2022-23 enrollment **by school site** now that the school year has begun. Actual amounts may be different than what you anticipated in the preparation of your adopted budget.

✚ **Adult-to-child ratios for Transitional Kindergarten:**

Starting in school year 2022–23, adult-to-child ratios for TK classrooms are 1 adult to 12 children. Contingent on additional funding appropriated by the Legislature, this ratio may reduce to 1:10 starting in school year 2023–24 set forth in *Education Code (EC)* section 48000(g).

✚ **Form AB 2756 Reporting Requirements:**

Please remember that Education Code Sections 42127 and 42127.6 require districts to submit to the County Office any studies, reports, evaluations, or audits done of the district

that contain evidence that the district is showing fiscal distress. The AB2756 Reporting Requirement form is used to communicate such work and should be completed by all LEAs and then **returned to SCOE with all interim financial reporting**. The form is available at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>

✚ **STRS (and PERS) On-Behalf Contribution – Resource 7690:**

Districts should adjust their fiscal year (FY) 2022-23 budget to reflect a STRS On-Behalf pension contribution. An estimate for FY 2022-23 was included in the 2021-22 Year-End Close manual and is attached for your convenience. This will aid with account analysis and ensure the Special Ed MOE and other reporting requirements reflect this information consistently from year-to-year going forward. At the end of the year, a journal entry will be prepared to record actual STRS on-behalf costs when actual data is known.

✚ **Cashflow Report:**

Please notify SCOE immediately if you do not anticipate having sufficient cash for all funds to remain positive. Please note:

- Cash in all funds must be positive at June 30, 2023.
- Education Code Section 42603 allows LEAs to borrow between funds temporarily. There are limitations which are noted below:
 - No more than 75% of the money held in any fund during the current fiscal year may be transferred.
 - The funds must be repaid by June 30th of the current fiscal year if the transfer was completed prior to the last 120 days of the fiscal year.
 - If the funds were transferred within the last 120 days of the fiscal year, repayment of the funds must be made prior to June 30th in the subsequent fiscal year.
 - If borrowing from Fund 21, does your bond agreement allow it?
- Changes in property valuations can affect the cashflow of property taxes.
- Cashflow related to funding can be found at:
 - *Principal Apportionment:* Go to: <http://www.cde.ca.gov/fg/aa/pa/index.asp>
 - To get monthly payment schedule, click on Payment Schedule Summary - LEA detail on the following website: <https://www.cde.ca.gov/fg/aa/pa/iassf22adv.asp>
 - *Categorical funding:* Estimated cash flow schedules (prepared monthly), reporting deadlines and a list of by program funding by name is available from this site. Go to: <https://www.cde.ca.gov/fg/aa/ca/estcashflow.asp>
 - *Education Protection Account (EPA) Apportionment:* EPA funding uses Resource 1400, Object 8012 and will be received quarterly.
 - Go to: <https://www.cde.ca.gov/fg/aa/pa/epa2223.asp>
- A Cash Flow report template may be found on the SCOE website at <https://www.scoe.org/pub/htdocs/fiscal-forms.html> along with the multi-year projection worksheet. Also accepted are either the SACS software version or the LEA's own version.

 **SCOE will be hosting mini-trainings/working sessions during the first interim development:**

- Budget Review/Clean-up (working session) October 31st 9:00 – 10:30.
- Cash Flow mini-training November 17th at 11:15 (before DBUG).

 **Did you know SCOE has an extra desk setup for CBOs to work?**

- The desk is available for CBOs who need to work and/or get extra support from the advisor team. Just give us advance notice you would like to use the desk and what support you need and the desk is yours to use.

Forms to Submit with your Interim Report

The full Interim Report software package, including the cashflow and MYP, should be submitted to your SCOE Advisor by e-mail and SACS dataset submitted via SACS web applicable (see Interim Reporting manual for submission process). The following information/forms are requested:

- ✦ **LCFF Calculator – FCMAT Calculator** ~ Use the FCMAT Calculator v23.2b version or newer, if available. It can be found at www.fcmat.org. Please provide an electronic copy *and* the tabs of the calculator in hard copy of the pages that were presented to the board.
- ✦ **Balancing Spreadsheet** ~ Due to the change to the LCFF funding model, there is presently no mechanism or technical review check (TRC) in the SACS software which assesses State revenue. SCOE created a Balancing Spreadsheet that will assist in determining if your SACS LCFF revenue sources tie with your LCFF Calculator, Escape, and Multi-year projection. The document can be found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>.
- ✦ **Combined District and Charter School Enrollment and ADA Data** ~ For districts with conversion charter schools included in the General Fund, please consider completing a spreadsheet which combines District and conversion charter school enrollment and ADA data to provide a complete picture of the students affecting the general fund. Unduplicated count information can also be chronicled to offer a comprehensive look at the District. A sample worksheet template can be found at: <http://www.scoe.org/pub/htdocs/fiscal-forms.html> and is called LCFF Enrollment ADA.
- ✦ **Cashflow** ~ Statement (SACS form, SCOE's template, or LEA's own form), include assumptions!
- ✦ **Multi-Year Projection** ~ Worksheet with narrative/justifications/assumptions (SACS software form, SCOE's template, or LEA's own form). The MYP must report unrestricted, restricted and combined totals.
- ✦ **Narrative and budget assumptions**, as submitted to your Board.
- ✦ **Narrative of Special Funds**, if not included in the items above (DISTRICT only).
- ✦ **AB2756 Reporting Requirements form**, found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>.
- ✦ **Interim SACS forms:**
 - Certification Page, original signature or a scanned copy accepted at Interim Reporting
 - General Fund Summary - Combined Unrestricted/Restricted Report
 - General Fund Unrestricted Report
 - General Fund Restricted Report
 - Other Funds – Two-page Summary
 - Form A – ADA worksheet
 - Form CS – Criteria and Standards Summary Review – completed in full, with explanations
 - Technical Review Check (Exceptions only)

SSC School District and Charter School Financial Projection Dashboard 2022-23 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dashboard is based on the 2022–23 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely 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	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% ²	6.56%	5.38%	4.02%	3.72%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA of 6.56%	\$531	\$539	\$555	\$643
Additional LCFF Investment of 6.70% ³	\$542	\$550	\$567	\$657
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$953	–	–	\$289
2022-23 Adjusted Base Grants ⁴	\$10,119	\$9,304	\$9,580	\$11,391

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		6.56%	5.75%	2.58%	2.20%	2.38%
California Lottery	Unrestricted per ADA	\$176.94	\$170	\$170	\$170	\$170
	Restricted per ADA	\$81.94	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30	\$39.72
	Grades 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78	\$76.52
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.11	\$20.86
	Grades 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88	\$57.96
Interest Rate for Ten-Year Treasuries		2.08%	3.20%	2.85%	2.68%	2.80%
CalSTRS Employer Rate ⁵		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		22.91%	25.37%	25.20%	24.60%	23.70%
Unemployment Insurance Rate ⁶		0.50%	0.50%	0.20%	0.20%	0.20%
Minimum Wage ⁷		\$15.00	\$15.50	\$16.00	\$16.40	\$16.80

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

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021-22 statutory COLA of 1:70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Percentage is separate and distinct from the statutory COLA and codified in Education Code Section 42238.02(d)(5)

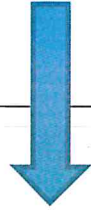
⁴Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State 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)

⁷Minimum wage increases are effective January 1 of the respective year.

STRS On-Behalf Analysis Spreadsheet Application



Proportionate Share Calculations for Total CalSTRS and On-Behalf Contributions							
Employer Reporting Number	Employer Name	2020-21 CalSTRS Calculated Employer Contribution	2020-21 SB 90 Contributions Allocated to Employer	2020-21 Employer Proportionate Share of Total CalSTRS—Calculated Employer Contribution	2020-21 Employer Proportionate Share of State on-Behalf Contribution	2021-22 On-Behalf Contribution to Book	2022-23 On-Behalf Amount to Budget
49001	Alexander Valley Union Elementary	148,825	27,190	0.002%	0.0025790%	\$ 110,342	\$114,913
49002	Sebastopol Independent Charter	158,497	28,957	0.002%	0.0027470%	\$ 117,530	\$122,479
49005	Bellevue Union Elementary	1,290,870	235,842	0.015%	0.0223710%	\$ 957,139	\$996,727
49006	Bennett Valley Union Elementary	743,556	135,848	0.009%	0.0128860%	\$ 551,325	\$574,127
49007	Kid Street Learning Center Charter	82,723	15,113	0.001%	0.0014340%	\$ 61,353	\$63,925
49011	Cinnabar Elementary	211,853	38,706	0.002%	0.0036710%	\$ 157,063	\$163,579
49012	Live Oak Charter	132,443	24,197	0.002%	0.0022950%	\$ 98,191	\$102,264
49015	Dunham Elementary	127,998	23,385	0.001%	0.0022180%	\$ 94,897	\$98,832
49017	Forestville Union Elementary	250,740	45,810	0.003%	0.0043450%	\$ 185,900	\$193,605
49018	Fort Ross Elementary	31,802	5,810	0.000%	0.0005510%	\$ 23,574	\$24,555
49020	Gravenstein Union Elementary	729,464	133,273	0.008%	0.0126410%	\$ 540,843	\$563,246
49021	Sunridge Charter	165,936	30,317	0.002%	0.0028760%	\$ 123,049	\$128,228
49022	Guerneville Elementary	207,960	37,994	0.002%	0.0036040%	\$ 154,196	\$160,573
49023	Pathways Charter	285,402	52,143	0.003%	0.0049460%	\$ 211,614	\$220,369
49024	Harmony Union Elementary	264,334	48,294	0.003%	0.0045810%	\$ 195,997	\$204,102
49026	Horicon Elementary	75,891	13,865	0.001%	0.0013150%	\$ 56,262	\$58,598
49029	Kenwood Elementary	177,967	32,515	0.002%	0.0030840%	\$ 131,948	\$137,415
49031	Liberty Elementary	201,983	36,902	0.002%	0.0035000%	\$ 149,747	\$155,958
49032	Woodland Star Charter	160,751	29,369	0.002%	0.0027860%	\$ 119,199	\$124,221
49033	California Virtual Academy at Sonoma	351,983	64,307	0.004%	0.0061000%	\$ 260,987	\$271,779
49034	Mark West Union Elementary	1,265,316	231,173	0.015%	0.0219280%	\$ 938,186	\$976,996
49035	Monte Rio Union Elementary	85,488	15,619	0.001%	0.0014810%	\$ 63,364	\$66,008
49036	Montgomery Elementary	21,010	3,839	0.000%	0.0003640%	\$ 15,574	\$16,223
49038	Oak Grove Union Elementary	623,987	114,002	0.007%	0.0108140%	\$ 462,675	\$481,803
49039	Old Adobe Union Elementary	1,547,757	282,775	0.018%	0.0268220%	\$ 1,147,574	\$1,195,079
49040	River Montessori Charter	104,767	19,141	0.001%	0.0018160%	\$ 77,697	\$80,959
49041	Pivot Charter School North Bay	266,540	48,697	0.003%	0.0046190%	\$ 197,623	\$205,805
49043	Piner-Olivet Union Elementary	868,917	158,751	0.010%	0.0150580%	\$ 644,254	\$670,922
49044	Piner-Olivet Charter	142,517	26,038	0.002%	0.0024700%	\$ 105,679	\$110,131
49046	Kashia Elementary	9,497	1,735	0.000%	0.0001650%	\$ 7,059	\$7,351
49047	Rincon Valley Union Elementary	3,049,137	557,077	0.035%	0.0528410%	\$ 2,260,793	\$2,354,349
49048	Roseland Elementary	2,263,011	413,452	0.026%	0.0392180%	\$ 1,677,935	\$1,747,353
49049	The Reach School	84,393	15,419	0.001%	0.0014630%	\$ 62,594	\$65,215
49051	Sebastopol Union Elementary	354,774	64,817	0.004%	0.0061480%	\$ 263,041	\$273,934
49052	Credo High	232,799	42,532	0.003%	0.0040340%	\$ 172,594	\$179,753
49053	Twin Hills Union Elementary	702,701	128,383	0.008%	0.0121780%	\$ 521,034	\$542,581
49054	Two Rock Union	115,045	21,019	0.001%	0.0019940%	\$ 85,313	\$88,902
49060	Waugh Elementary	606,428	110,794	0.007%	0.0105090%	\$ 449,626	\$468,245
49061	West Side Union Elementary	124,906	22,820	0.001%	0.0021650%	\$ 92,629	\$96,522
49062	Wilmar Union Elementary	162,368	29,665	0.002%	0.0028140%	\$ 120,396	\$125,471
49063	Windsor Unified School District	3,401,425	621,440	0.039%	0.0589460%	\$ 2,521,994	\$2,626,363
49064	Wright Elementary	1,054,815	192,715	0.012%	0.0182800%	\$ 782,107	\$814,461
49065	Village Charter	35,987	6,575	0.000%	0.0006240%	\$ 26,698	\$27,809
49069	California Pacific Charter School- Sonoma	135,155	24,693	0.002%	0.0023420%	\$ 100,202	\$104,358
49070	Sonoma Charter	104,922	19,169	0.001%	0.0018180%	\$ 77,783	\$81,014
49071	West Sonoma County Union High	1,563,942	285,732	0.018%	0.0271030%	\$ 1,159,597	\$1,207,576
49081	Cloverdale Unified School District	\$1,052,862	\$192,358	0.012%	0.0182460%	\$ 780,652	\$812,953
49082	Cotati-Rohnert Park Unified School District	4,119,552	752,642	0.047%	0.0713910%	\$ 3,054,451	\$3,180,855
49084	Geyserville Unified School District	226,471	41,376	0.003%	0.0039250%	\$ 167,930	\$175,007
49085	Petaluma	6,032,361	1,102,112	0.070%	0.1045400%	\$ 4,472,725	\$4,657,804
49086	Santa Rosa	13,408,742	2,449,777	0.155%	0.2323710%	\$ 9,941,951	\$10,353,375
49087	Healdsburg Unified School District	1,366,934	249,739	0.016%	0.0236890%	\$ 1,013,530	\$1,055,459
49088	Sonoma Valley Unified School District	3,404,101	621,929	0.039%	0.0589920%	\$ 2,523,962	\$2,628,430
49091	Santa Rosa Junior College	7,152,457	1,306,754	0.082%	0.1239510%	\$ 5,303,221	\$5,522,671
49097	Sonoma County Office of Education	2,442,377	446,222	0.028%	0.0423260%	\$ 1,810,910	\$1,885,848
Total	Total CalSTRS-calculated employer contributions	\$6,824,656,039		66.526%			
20-21	State of California contributions (nonemployer cont)	3,433,902,224		33.474%			
21-22	Estimate of State Contribution for 21-22	\$4,278,482,018					
	2020-21 STRS Rate	16.15%					
	State Teachers Retirement Fund						
	School Lands Revenue						

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

2022-23 First Interim Report Considerations

 BY MATT PHILLIPS, CPA

 BY LINETTE HODSON

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posted October 25, 2022

The First Interim report is a snapshot in time of the local educational agency's (LEA) 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 Enacted Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenues and expenditures. The First Interim report covers the period of time from July 1 through October 31 each fiscal year and must be submitted to the county office of education (COE) no later than December 15.

The School Services of California Inc. (SSC) Financial Projection Dartboard (Dartboard) is updated with the Enacted Budget to include the financial factors needed for your budget and can be found by clicking [here](#) or by going to <https://www.sscal.com/dartboard>. Revisions to the Dartboard will be made with the release of the Governor's Budget proposal for 2022-23 in January.

Below are legal considerations and "best practices" to help with the First Interim report.

COVID-19 Resources

Award	Deadline
Elementary and Secondary School Emergency Relief II	September 30, 2023
Expanded Learning Opportunities Grant (Resources 3216 and 3217)	September 30, 2023

Most of the remaining COVID-19 resources must be spent by September 30, 2024. For more information, including deadlines and allowable uses, on the all the COVID-19 resources, please see the California Department of Education's (CDE) "[COVID-19 Funding Summary Sheet](#)."

Accounts Receivable/Accounts Payable

The California School Accounting Manual (CSAM) defines "accounts receivable" as amounts due from private persons, firms, and corporations. LEAs may inadvertently err on the side of overstating the balance of their accounts receivable.

Many LEAs had a larger than usual accounts receivable balance because of the deferral of state aid payments. However, those balances were paid off as part of the July and August principal apportionment payments. To enhance the accuracy of your agency's accounts receivable, review the remaining entries recorded in the accounts receivable ledger to ensure they are accurate and meet the CSAM's criteria for an accrual. Any unresolved accounts receivable from the prior year should be

investigated to determine whether they are still valid and collectible according to the CSAM. An accounts receivable reconciliation report will assist in fully understanding amounts due that are still outstanding and allow you to clear any recorded receivables that will not materialize this fiscal year.

The CSAM defines “accounts payable” as amounts due to private persons, firms, or corporations for services rendered and goods received on or before the close of the year. In contrast to the accounts receivable, LEAs may inadvertently understate the balance of their accounts payable by failing to accrue an amount due to an outside vendor.

As with accounts receivable, any accounts payable items remaining that were accrued the prior year should be investigated to ensure that they are still outstanding. If they are not, then an adjusting entry should be made to clear that item from the accounts payable balance.

Attendance

The 2022–23 Enacted State Budget included significant changes to how average daily attendance (ADA) is applied for funding purposes. The two changes are enumerated below:

- Education Code Section (EC §) 42238.023 allows school districts, COEs, and classroom-based charter schools to replace their 2021–22 ADA with the product of the 2019–20 attendance yield multiplied by the 2021–22 enrollment. To be eligible, school districts and COEs must complete the certification by November 1, 2022.
- Assembly Bill 181 (Chapter 52/2022) included SEC. 123, which permitted classroom-based charter schools, for the 2021–22 fiscal year only, to be funded on the greater of ADA that was reported for the 2020–21 or 2021–22 fiscal years. Because ADA was not reported in 2020–21, the 2019–20 reported ADA is used as a proxy.

If LEAs did not recognize the benefit of these provisions during the fiscal close for the 2021–22 fiscal year, the budget for 2022–23 will need to be updated accordingly.

California State Teachers' Retirement System On-Behalf Payments

Review the CDE guidance here. In the Standardized Account Code Structure (SACS), the journal entry to recognize the state's on-behalf pension contribution to the California State Teachers' Retirement System (CalSTRS) is to debit pension contribution expenditures by fund, goal, and function in proportion to the LEA's own pension contributions to CalSTRS by fund, goal, and function with a corresponding credit to state revenue.

The amount for 2022–23 must be calculated for each entity using guidance provided on the CalSTRS website, which can be found by clicking here. This activity should occur in Resource Code 7690, and revenues will equal expenditures. The link for the spreadsheet to allocate the amount across the funds, goals, and functions is provided by the CDE and can be found by clicking here.

It is important to explain that this is a “paper only” entry and does not impact the bottom line. However, the required Reserve for Economic Uncertainties will need to be increased because a “phantom” expense is recorded for the CalSTRS on-behalf payment.

Carryover Balances

Now that the books are closed for 2021–22, it is time to add carryover balances for categorical programs, school sites, and departments to their expenditure budgets. When expenditures include carryover balances from categorical funds or site/department budgets from the prior year, there will likely be deficit spending. For most categorical funds, LEAs will recognize the expenditure, not the revenue, and should include narrative in the assumptions made to address the increased spending. However, some of the one-time COVID-19 resources do not reside in ending fund balance and thus revenues and expenditures will be recognized in 2022–23. Ensure that carryover expenditures and revenues are removed, as appropriate, when preparing the multiyear projection for 2023–24 and 2024–25.

Cash Flow

Cash deferrals were reintroduced in 2020–21 to the tune of more than \$12 billion, but have since been paid off. The deferrals were a reminder that the Form CASH in SACS is just as important as the multiyear projection. Although cash deferrals are paid off, the state has appropriated more than \$11 billion through two one-time, restricted block grants—the Learning Recovery Emergency Block Grant and the Arts, Music, and Instructional Materials Discretionary Block Grant. The estimated payment dates for these grants along with many other grants can be found [here](#).

Those LEAs that are community-funded, with reserve balances at or near the legal minimum, in declining enrollment, or in a growing environment should conduct an additional cash flow projection for the year following the budget year to ensure adequate reserve balances are available.

Charter Schools

Supplemental and concentration (S/C) grants for charter schools are limited to no more than the S/C grant increase of the school district where the charter is physically located. EC § 42238.02(f)(2) allows a charter school to include its authorizing school district when determining its physical location.

Payments for in-lieu property taxes are required to be received and recorded monthly. If you are a chartering authority, ensure that the in-lieu property taxes between your financial statements and your authorized charter schools net to zero.

Clearing Funds

As stated in its title, clearing funds are cash conduits used by the LEA to account for receipts due to agencies such as the medical providers, Internal Revenue Service, CalSTRS, and the California Public Employees' Retirement System (CalPERS). The clearing funds should have a zero balance after the payment has been sent to the agency. Over the course of the year, the clearing funds should be reconciled and cleared on a monthly basis.

Collective Bargaining Agreements

If your collective bargaining agreements have been settled for the current and subsequent years, ensure that your budget includes any adjustments to salary as well as professional development costs, substitute costs, or other changes to the agreements that need to be budgeted.

Local Control Funding Formula/Local Control and Accountability Plan

LEAs must ensure compliance with the transitional kindergarten (TK) to grade 3 grade span adjustment requirement. The First Interim reporting period is a good time to monitor class loads and calculate compliance with the average class size of 24 at each school site or collectively bargained alternative. It is critically important to ensure you are not in jeopardy of

losing this funding. The penalty of noncompliance is \$953 per ADA for all ADA generated in grades TK-3. Charter schools automatically receive this grade span adjustment funding but are not required to meet the enrollment average.

Beginning in 2022-23, both school districts and charter schools must comply with additional TK-specific calculations or risk facing penalties. More information on the topic can be found [here](#).

In addition to reviewing the TK-3 grade-span compliance, and additional TK-specific requirements, LEAs should review the following areas:

- Verify unduplicated pupil counts reported based on California Longitudinal Pupil Achievement Data System Fall 1 reporting, which opened October 5, 2022, and closes December 16, 2022. More information on the reporting can be found [here](#)
- Begin scheduling educational partner meetings for input for subsequent Local Control and Accountability Plans (LCAPs)—the LCAP must be adopted by June 30, 2023
- Verify Local Control Funding Formula (LCFF) funding and prior-year receivables and payables if any adjustments were made during an audit
- Update ADA estimates based upon enrollment projections for future years and make adjustments as applicable to LCFF revenues

Lottery

The most recent projections from the CDE estimate unrestricted Lottery funding at \$170 per ADA and restricted Lottery funding at \$67 per ADA, multiplied by an enrollment factor of 1.04446. Note that Lottery funding projections should be based on current-year ADA projections. SSC will provide updated figures, as applicable, in our Financial Projection Dartboard with the release of the Governor's Budget proposal in January 2023.

Multiyear Projections

State General Fund revenues are projected to be at an all-time high, which results in record for funding for LEAs under Proposition 98. However, the clouds on the horizon appear to be darkening as [revenue collections have fallen behind projections for four consecutive months](#) and the [Legislative Analyst's Office provides some cautionary words](#) (see "[September Revenue Collections Down](#)" and "[Proposition 98 Prospects: State's Top Expert Weighs In](#)" in the October 2022 *Fiscal Report*).

Position Control

First Interim provides an opportunity for LEAs to update budgeted staffing costs based on current staffing projections. Budgets were built based on employee and enrollment projections in the spring of 2022 and should be adjusted based on actual staffing and enrollment, inclusive of savings from vacancies, actual step and/or column adjustments, and changes in full-time equivalencies. In addition to looking at the salaries and benefits of current staff compared to last year, it is important to review whether services require support from outside entities. LEAs may need to move budgeted expenses from salaries and benefits to contracted services.

Reserves

School districts were impacted by the reserve cap for the first time in 2022-23. Deposits into the Public School System Stabilization Account were made in 2020-21 and 2021-22, and the sum of these two deposits were sufficient to trigger the reserve cap for school districts beginning in 2022-23. The result is that non-exempt LEAs must limit their unassigned and assigned reserves in Funds 01 and 17 to a limit of no more than 10%. SSC has always encouraged LEAs to maintain sufficient reserves to meet their LEA-specific needs, which is invariably higher than the state-required minimum. Given the triggering of the reserve cap, school districts might consider taking board action to commit funds for specific costs such as special education cost increases, increasing CalSTRS/CalPERS contributions, or other LEA priorities.

New challenges arose with the COVID-19 pandemic, such as addressing learning loss and the need for additional health and safety protocols. Although record federal funds were distributed through the Coronavirus Aid, Relief, and Economic Security; Coronavirus Response and Relief Supplemental Appropriations; and American Rescue Plan Acts, those funds should be considered one-time in nature and should be closely monitored if used for ongoing purposes. As the funds begin to expire, LEAs should ensure a plan is in place to account for any ongoing costs that were charged to the one-time funds.

As a reminder, the reserve cap law excludes charter schools, small school districts, and community-funded districts.

Routine Restricted Maintenance Account

The contribution to the Routine Restricted Maintenance Account (RRMA) is in full effect for the 2021-22 year and beyond. Any LEA which qualifies based on EC § 17070.75(b)(2) must contribute no less than 3% of total General Fund expenditures to Resource Code 8150.

Various bills from 2019-20 through 2021-22 amended the definition of total General Fund expenditures for the purpose of calculating the RRMA contribution by excluding the following:

- Expenses coded to Resource Code 7690
- Expenses of one-time pandemic funding sources in Resource Codes 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 3220, 5316, 7027, and 7420

Compliance with this law is monitored through the Criteria and Standards, but ultimate compliance is measured against total General Fund expenditures as of Unaudited Actuals, adjusted for the exceptions above. Note that the law does not contemplate how much is spent in the RRMA, but only that the contribution is no less than 3%.

SACS Software

Completion of the 2021-22 Unaudited Actuals marks the final scheduled time that LEAs will use the legacy software. All future financial reporting is expected to be reported through the [SACS Web System](#).

Special Education Maintenance of Effort and Excess Costs

Now that the books are closed for the prior year, evaluate the cost factors that may have impacted your LEA's maintenance of effort (MOE) obligation, and program changes that may affect your special education expenditures. Ensure that your agency is properly recording expenditures and that the time charged for special education staff represents time working with students on an Individualized Education Program (IEP). Many LEAs allow 100% of staff members' time to be charged to special education when they may be working with students prior to eligibility for an IEP. Review the factors from your Program Cost Report Allocations Form to ensure that centralized costs are distributed accurately as well.

Utilize the SACS forms for the MOE during the interim periods. These voluntary forms will assist in getting an up-to-date peek at where you stand. Programmatic changes may influence your special education spending and identifying opportunities to shift expenditures from or to restricted resources is best done earlier in the year. The FORM SEMAI can be accessed in the Reports section of SACS.

Once you review your agency's special education costs as they are budgeted, you can then project whether your agency will meet the MOE requirement by year's end. You may also want to review the excess cost data to ensure that your agency has met those requirements prior to using funds. For 2022-23, close monitoring of one-time funds with a June 2023 encumbrance deadline is highly recommended. If your agency is not projected to meet the MOE, or if your MOE obligation is growing dramatically, contact your Special Education Local Plan Area for assistance in reviewing your agency's costs to ensure you have captured appropriate expenditures and considered eligible MOE adjustments.

Current law allows four exemptions to reduce the current-year MOE:

- Voluntary or just cause departure of special education or related personnel
- A decrease in special education enrollment
- The termination of the obligation to provide services because a student with a high-cost need has either left the jurisdiction of the agency, reached the age of 22, or no longer needs a service of special education
- Costly expenditures such as equipment or facilities are terminated

The CDE has developed an LEA MOE exemption worksheet that must be included with the submission of the LEA's MOE report. The LEA MOE exemption worksheet is available [here](#).

Transportation

Beginning in 2022-23, school districts and COEs will be reimbursed for 60% of home-to-school transportation costs, less any funds already apportioned through the LCFF specific to transportation. Expenditures recorded for the home-to-school transportation program, Function Code 3600, should be reviewed to ensure that they are all appropriate.

In addition, school districts and COEs still have an MOE requirement. The MOE is measured by the lesser of the following:

1. Expenditures for transportation in 2012-13
2. State revenues received for home-to-school transportation and small school bus replacement in 2012-13

For most LEAs, number two will be the operative test. The penalty for noncompliance with this MOE is a finding in the annual audit report, but there is no fiscal penalty. For more information on the topic, please see our August 2020 *Fiscal Report* article, "[Ask SSC . . . What Are the Requirements for the Transportation MOE?](#)"

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2022-23

FIRST INTERIM REPORT

BUDGET REVISION #1

	UNRESTRICTED			Comments
	Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #1 12/13/2022 (B)	Variance (B) - (A) (C)	
	7019	7017	(2)	FUNDED ADA
BEGINNING FUND BALANCE:	\$11,014,469	\$12,397,325	\$1,382,856	
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$36,168,789	\$31,947,346	(\$4,221,443)	Update LCFF Calcs including all internal charters for ADA Estimates based on 3-year averages, etc. for each LEA and updated Unduplicated Count estimates (CALPADS) and increased augmentation from 3.28% > 6.7%
8012 Education Protection Account	\$1,752,034	\$7,304,122	\$5,552,088	
8019 State Aid - Prior Year	\$92,000	\$92,000	\$0	
8021 Homeowners Exemptions	\$230,000	\$218,002	(\$11,998)	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$35,500,000	\$37,074,831	\$1,574,831	
8042 Unsecured	\$1,325,000	\$1,365,086	\$40,086	
8043 Prior Year Taxes	\$0	(\$311,856)	(\$311,856)	
8044 Supplemental	\$1,100,000	\$1,494,900	\$394,900	
8045 ERAF	\$3,600,000	\$3,759,446	\$159,446	
8047 Community Redevelopment Funds	\$900,000	\$452,000	(\$448,000)	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$1,527,550)	(\$1,464,300)	\$63,250	Per final LCFF Calcs with Live Oak Charter
8097 Property Tax Transfers	\$0	\$0	\$0	
Total LCFF	\$79,140,273	\$81,931,577	\$2,791,304	Net change in LCFF
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$0	
Total Federal Revenues	\$0	\$0	\$0	
State Revenues				
8520 Child Nutrition	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$319,009	\$319,009	\$0	
8560 Lottery (Non-Prop 20)	\$1,243,000	\$1,244,153	\$1,153	Adj per current est
8590 All Other State Revenues	\$24,000	\$24,000	\$0	
Total State Revenues	\$1,586,009	\$1,587,162	\$1,153	
Local Revenues				
8621 Parcel Tax	\$0	\$0	\$0	
8650 Leases and Rentals	\$125,000	\$125,000	\$0	
8660 Interest Earnings	\$204,000	\$263,500	\$59,500	Adj current estimates and increased interest rates
8675 Transportation Fees	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$432,900	\$432,900	\$0	
8689 All Other Fees & Contracts	\$24,000	\$24,000	\$0	
8699 Other Local Revenues	\$114,939	\$289,866	\$174,927	Local Donations
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	
Total Local Revenues	\$900,839	\$1,135,266	\$234,427	
TOTAL REVENUES	\$81,627,121	\$84,654,005	\$3,026,884	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$17,660,752)	(\$17,592,815)	\$67,937	Adj contribution to Special Education
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	(\$17,660,752)	(\$17,592,815)	\$67,937	
TOTAL REVENUES & OTHER SOURCES	\$63,966,369	\$67,061,190	\$3,094,821	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2022-23

FIRST INTERIM REPORT

BUDGET REVISION #1

EXPENDITURES

		UNRESTRICTED			Comments
		Adopted	BUDGET	Variance	
		Budget 22-23 6/28/2022 (A)	REVISION #1 12/13/2022 (B)	(B) - (A) (C)	
Certificated Salaries					
1100	Certificated Instructional	\$24,612,825	\$25,028,902	\$416,077	Step & Column and final staffing
1200	Certificated Support	\$1,417,500	\$1,412,652	(\$4,848)	Step & Column and final staffing
1300	Administrative	\$3,974,975	\$3,823,386	(\$151,589)	Adj for final staffing for Principals/AP
1900	Other Certificated	\$48,980	\$48,900	(\$80)	Step & Column and final staffing
Total Certificated Salaries		\$30,054,280	\$30,313,840	\$259,560	
Classified Salaries					
2100	Instructional Assist	\$376,827	\$441,770	\$64,943	CSEA RETRO
2200	Classified Support	\$2,983,116	\$3,420,772	\$437,656	CSEA RETRO
2300	Administrative	\$784,200	\$784,200	\$0	
2400	Clerical Salaries	\$3,267,480	\$3,635,775	\$368,295	CSEA RETRO
2900	Other Classified	\$1,542,045	\$1,653,735	\$111,690	CSEA RETRO
Total Classified Salaries		\$8,953,668	\$9,936,252	\$982,584	
Employee Benefits					
3100	STRS	\$5,663,240	\$5,692,506	\$29,266	Adjust per final staffing and STRS Rate
3200	PERS	\$2,179,346	\$2,367,201	\$187,855	Adjust per final staffing, CSEA Retro, & PERS Rate
3300	OASDI/Medicare	\$1,145,071	\$1,225,503	\$80,432	Adjust per final staffing, CSEA Retro, & PERS Rate
3400	Health & Welfare	\$6,410,088	\$6,548,460	\$138,372	Adjust per final staffing; CSEA Retro
3500	State Unemployment Ins	\$197,213	\$194,593	(\$2,620)	Adjust per final staffing
3600	Workers Comp	\$780,110	\$769,233	(\$10,877)	Adjust per final staffing and final Workers Comp Rate
3700	Retiree Benefits	\$18,000	\$18,000	\$0	
3900	Cash In Lieu/Other	\$32,800	\$27,784	(\$5,016)	Adj per current estimates
Total Employee Benefits		\$16,425,868	\$16,843,280	\$417,412	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$109,770	\$118,468	\$8,698	Adj per site budgets
4200	Books & Reference Materials	\$120,708	\$121,472	\$764	Adj per site budgets
4300	Materials & Supplies	\$1,525,313	\$1,974,460	\$449,147	Adj per site budgets and local donation carryover
4400	Non-Capital Furniture & Equip	\$153,071	\$153,228	\$157	Adj per current estimates school furniture
Total Materials & Supplies		\$1,908,862	\$2,367,628	\$458,766	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$1,000,200	\$1,000,200	\$0	
5200	Travel & Conferences (Mileage)	\$88,665	\$93,032	\$4,367	Adj per current estimates
5300	Dues & Memberships	\$28,468	\$28,416	(\$52)	Adj per current estimates
5400	Insurance	\$1,192,000	\$1,142,578	(\$49,422)	Adj per final P&L Insurance Premiums
5500	Utilities	\$1,600,501	\$1,704,001	\$103,500	Adj per current estimates increases in Water & PGE
5600	Rentals, Leases & Repairs	\$282,015	\$319,945	\$37,930	Adj per current estimates copiers, etc
5700	Direct Cost Transfers	(\$383,738)	(\$378,159)	\$5,579	Adj per current estimates
5800	Professional Consulting/Other Operatin	\$24,624	\$35,621	\$10,997	Site budget and local donations
5802-5809	Special Education Contracts	\$0	\$0	\$0	
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$0	\$0	\$0	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	
5814	Inspections	\$2,000	\$2,000	\$0	
5817/8	SCOE CONTRACTS	\$83,000	\$83,000	\$0	
5821	Audit Costs	\$51,000	\$51,000	\$0	
5822	Election Costs	\$45,000	\$2,000	(\$43,000)	Adj for final uncontested board election
5823	Legal Fees	\$167,500	\$167,500	\$0	
5824	Repayment of Apportionment	\$0	\$0	\$0	
5825	Advertisement costs	\$14,314	\$14,700	\$386	Adj per current estimates
5830	Professional Consulting Services	\$30,500	\$35,810	\$5,310	Mentor Program
5839	Other Fees	\$150,881	\$155,723	\$4,842	Adj per current estimates BTSA, etc.
5840	Computer Tech Related Services	\$7,200	\$7,400	\$200	Per current estimates
5845	Field Trips	\$2,320	\$43,677	\$41,357	Site budget and local donations
5849	Other Contract Services	\$392,627	\$434,168	\$41,541	Supple Counseling/Health, temps, & Site budgets
5850	Other Operating Expenditures	\$60,600	\$61,600	\$1,000	Transportation costs
5860-65	Other Employment Costs	\$31,435	\$32,635	\$1,200	Adjust for fingerprinting costs

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

FIRST INTERIM REPORT	UNRESTRICTED			Comments
	Adopted	BUDGET	Variance	
	Budget 22-23 6/28/2022 (A)	REVISION #1 12/13/2022 (B)	(B) - (A) (C)	
EXPENDITURES				
5870 Damages, Claims, Losses	\$0	\$0	\$0	
5880 Other Administrative Charges	\$0	\$0	\$0	
5900 Communications/Telephone	\$252,398	\$252,432	\$34	Adj per current estimates
Total Services and Other Operating Exp	\$5,123,510	\$5,289,279	\$165,769	
Capital Outlay				
6100 Land Improvements	\$0	\$0	\$0	
6200 Building Improvements	\$0	\$0	\$0	
6400 Capital Equipment	\$0	\$0	\$0	
6500 Capital Equipment Replace	\$91,800	\$91,800	\$0	
Total Capital Outlay	\$91,800	\$91,800	\$0	
Indirect/Direct Cost				
7141 Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	
7142 Other Tuition-Excess Cost to COE	\$5,732	\$5,732	\$0	
7211 Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310 Indirect Cost GF	(\$977,133)	(\$1,483,339)	(\$506,206)	Indirect rate @ 5.22%
7350 Indirect Cost - InterFund	(\$194,302)	(\$204,334)	(\$10,032)	Indirect rate FD 11/13
7370 Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect	(\$1,165,703)	(\$1,681,941)	(\$516,238)	
TOTAL EXPENDITURES	\$61,392,285	\$63,160,138	\$1,767,853	
OTHER FINANCING USES				
7438 Debt Service - Principal	\$0	\$0	\$0	
7439 Debt Service - Interest	\$0	\$0	\$0	
7615 Transfer to Def Maintenance	\$0	\$0	\$0	
7619 All Other Inter-Fd Transfers	\$0	\$0	\$0	
Total Financing Uses:	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES	\$61,392,285	\$63,160,138	\$1,767,853	
EXCESS OF REVENUES OVER EXPENSE	\$2,574,084	\$3,901,052	\$1,326,968	
COMPONENTS OF END FUND BALANCE				
NON-SPENDABLE:				
Revolving Cash	\$30,200	\$30,200	\$0	
Stores Inventory	\$0	\$0	\$0	
Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED	\$0	\$0	\$0	
COMMITTED	\$0	\$0	\$0	
ASSIGNED				
Board Designated:				
2% REU	\$2,171,655	\$2,812,502	\$640,847	
One-time Pension Contingency	\$0	\$0	\$0	
South County Consortium SOCC	\$1,116,819	\$1,116,819	\$0	
Local Site Donations	\$0	\$0	\$0	
Curriculum Adoptions	\$0	\$0	\$0	
UNASSIGNED				
Reserve for Economic Uncertainties Available	\$3,257,482	\$4,218,753	\$961,271	3% State Required Reserve
	\$7,012,397	\$8,120,103	\$1,107,706	
TOTAL ENDING FUND BALANCE:	\$13,588,553	\$16,298,377	\$2,709,824	\$1 variance due to rounding

Note: \$1 variances due to rounding.

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2022-23

FIRST INTERIM REPORT

	RESTRICTED			Comments
	Adopted	BUDGET	Variance	
	Budget 22-23 6/28/2022 (A)	REVISION #1 12/13/2022 (B)	(B) - (A) (C)	
	7019	7017	(2)	
BEGINNING FUND BALANCE:	\$250,000	\$13,602,957	\$13,352,957	
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	
8097 Property Tax Transfers	\$1,490,000	\$1,490,000	\$0	
Total LCFF	\$1,490,000	\$1,490,000	\$0	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$1,707,000	\$1,707,000	\$0	
8182 Spec Ed Discretionary Grant	\$220,000	\$220,000	\$0	
8290 All Other Federal Revenue	\$4,652,174	\$6,439,562	\$1,787,388	Federal Grants Def Rev & Carryover; Incr CSI
Total Federal Revenues	\$6,579,174	\$8,366,562	\$1,787,388	
State Revenues				
8520 Child Nutrition	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$348,000	\$354,980	\$6,980	Prior Year Adjustment
8590 All Other State Revenues	\$8,491,610	\$23,655,741	\$15,164,131	State Carryover; ELOP; New One-time; UPK
Total State Revenues	\$8,839,610	\$24,010,721	\$15,171,111	
Local Revenues				
8621 Parcel Tax	\$1,980,000	\$1,980,000	\$0	
8625 Community Redevelopment Funds	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$200	\$200	Preschool grant
8675 Transportation Fees	\$0	\$0	\$0	
8677 Interagency Services Between LEA	\$2,474,967	\$2,474,967	\$0	
8689 All Other Fees & Contracts	\$535,000	\$550,000	\$15,000	Childcare Fee estimates
8699 Other Local Revenues	\$577,999	\$3,861,746	\$3,283,747	Bus Replacement/Infrastructure Grant;
8792 Transfer of Apportionment from CO	\$3,535,000	\$3,535,000	\$0	Athletics: & PTE/Booster
Total Local Revenues	\$9,102,966	\$12,401,913	\$3,298,947	
TOTAL REVENUES	\$26,011,750	\$46,269,196	\$20,257,446	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$17,660,752	\$17,592,815	(\$67,937)	Contribution to Special Education
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$17,660,752	\$17,592,815	(\$67,937)	
TOTAL REVENUES & OTHER SOURCES	\$43,672,502	\$63,862,011	\$20,189,509	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2022-23

FIRST INTERIM REPORT

EXPENDITURES

		RESTRICTED			Comments
		Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #1 12/13/2022 (B)	Variance (B) - (A) (C)	
Certificated Salaries					
1100	Certificated Instructional	\$8,662,777	\$8,714,050	\$51,273	Per current Staffing
1200	Certificated Support	\$1,859,278	\$1,859,353	\$75	Per current Staffing
1300	Administrative	\$1,380,100	\$1,329,068	(\$51,032)	Adjust for Admin Intern>Interim Principal
1900	Other Certificated	\$59,400	\$268,950	\$209,550	Add .20 FTE(s) for Mentor support - PIPs
Total Certificated Salaries		\$11,961,555	\$12,171,421	\$209,866	
Classified Salaries					
2100	Instructional Assist	\$3,181,200	\$3,235,362	\$54,162	CSEA Retro
2200	Classified Support	\$1,613,613	\$1,699,732	\$86,119	CSEA Retro
2300	Administrative	\$942,813	\$849,540	(\$93,273)	TSF Occupational Th & LMFT to Object 2900
2400	Clerical Salaries	\$435,100	\$489,469	\$54,369	CSEA Retro
2900	Other Classified	\$1,700,671	\$2,105,072	\$404,401	CSEA Retro & OT/ LMFT < 2300
Total Classified Salaries		\$7,873,397	\$8,379,175	\$505,778	
Employee Benefits					
3100	STRS	\$7,763,573	\$7,838,148	\$74,575	Per currennt staffing and STRS rate 19.1%
3200	PERS	\$1,956,241	\$2,001,380	\$45,139	Per currennt staffing and PERS rate 25.37%
3300	OASDI/Medicare	\$779,512	\$812,641	\$33,129	Per current staffing
3400	Health & Welfare	\$3,437,784	\$3,262,815	(\$174,969)	Per current staffing
3500	State Unemployment Ins	\$100,830	\$101,326	\$496	Per crrrent staffing and .5% SUI rate
3600	Workers Comp	\$395,698	\$400,139	\$4,441	Per crrrent staffing and final w/c rate @ 1.88%
3700	Retiree Benefits	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$16,363	\$18,118	\$1,755	Per current staffing
Total Employee Benefits		\$14,450,001	\$14,434,567	(\$15,434)	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$349,045	\$1,187,433	\$838,388	Prop 20 Lottery Textbooks and carryover
4200	Books & Reference Materials	\$52,280	\$75,127	\$22,847	Prop 20 Lottery
4300	Materials & Supplies	\$2,897,496	\$26,875,019	\$23,977,523	Carryover and new One-time Funds & ELOP
4400	Non-Capital Furniture & Equip	\$168,150	\$423,679	\$255,529	Carl Perkins and & CTEIG Grants
Total Materials & Supplies		\$3,466,971	\$28,561,258	\$25,094,287	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$1,631,837	\$2,113,937	\$482,100	NPS/NPA SUB AGREEMENTS
5200	Travel & Conferences (Mileage)	\$1,606,216	\$1,478,756	(\$127,460)	TSF Ed. Effect to 5830 & 4300
5300	Dues & Memberships	\$875	\$12,110	\$11,235	Athletics-Membership fees
5400	Insurance	\$0	\$0	\$0	
5500	Utilities	\$51,659	\$72,139	\$20,480	Per current estimates
5600	Rentals, Leases & Repairs	\$453,417	\$754,178	\$300,761	SOCC RRM /Building and Grounds Repairs
5700	Direct Cost Transfers	\$368,088	\$362,509	(\$5,579)	Per current estimates
5800	Professional Consulting/Other Ope	\$58,427	\$168,471	\$110,044	Site Contracts and Athletics
5802-5809	Special Education Contracts	\$1,419,600	\$766,000	(\$653,600)	Reduce Est Billback from SCOE
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$1,192,520	\$1,255,900	\$63,380	Per current NPS Placements
5813	Non-Capital A/E Fees	\$0	\$0	\$0	
5814	Inspections	\$45,590	\$45,590	\$0	
5817/8	SCOE CONTRACTS	\$0	\$0	\$0	
5821	Audit Costs	\$0	\$0	\$0	
5822	Election Costs	\$0	\$0	\$0	
5823	Legal Fees	\$45,500	\$45,500	\$0	
5824	Repayment of Apportionment	\$0	\$0	\$0	
5825	Advertisement costs	\$500	\$500	\$0	
5830	Professional Consulting Services	\$215,000	\$389,992	\$174,992	Ed. Effectiveness and Security Blk Grant
5839	Other Fees	\$63,876	\$66,148	\$2,272	Athletics-Officials fees
5840	Computer Tech Related Services	\$0	\$0	\$0	
5845	Field Trips	\$0	\$21,410	\$21,410	Local Site Donations
5849	Other Contract Services	\$685,676	\$1,117,903	\$432,227	ELOP; Title II; SOCC; IPI; and RRM contracts
5850	Other Operating Expenditures	\$30,000	\$30,000	\$0	
5860-65	Other Employment Costs	\$0	\$0	\$0	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23

FIRST INTERIM REPORT

EXPENDITURES (continued)

		RESTRICTED			Comments
		Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #1 12/13/2022 (B)	Variance (B) - (A) (C)	
5870	Damages, Claims, Losses	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$11,035	\$11,035	\$0	
Total Services and Other Operating		\$7,881,316	\$8,713,578	\$832,262	
Capital Outlay					
6100	Land Improvements	\$0	\$844,213	\$844,213	Asphalt paving; Electric Bus Infrastructure
6200	Building Improvements	\$361,075	\$591,003	\$229,928	Preschool Building Grant
6400	Capital Equipment	\$13,500	\$312,800	\$299,300	Bus Chargers, CTEIG; Food Svc Vehicle Grt
6500	Capital Equipment Replace	\$120,512	\$1,888,615	\$1,768,103	Electric Bus Replacement Grant
Total Capital Outlay		\$495,087	\$3,636,631	\$3,141,544	
Indirect/Direct Cost					
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$85,000	\$85,000	\$0	
7211	Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	
7310	Indirect Cost GF	\$977,133	\$1,483,339	\$506,206	I/C @ 5.22% on grants and entitlements
7350	Indirect Cost - InterFund	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		\$1,062,133	\$1,568,339	\$506,206	
TOTAL EXPENDITURES		\$47,190,460	\$77,464,969	\$30,274,509	
OTHER FINANCING USES					
7438	Debt Service - Interest	\$0	\$0	\$0	
7439	Debt Service - Principle	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$47,190,460	\$77,464,969	\$30,274,509	
EXCESS OF REVENUES OVER EXPENSE		(\$3,517,958)	(\$13,602,958)	(\$10,085,000)	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
	Revolving Cash	\$0	\$0	\$0	
	Stores Inventory	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	
	RESTRICTED	(\$3,267,958)	(\$1)	\$3,267,957	
	COMMITTED	\$0	\$0	\$0	
	ASSIGNED				
	Board Designated:				
	2% REU	\$0	\$0	\$0	
	One-time Mandated Costs	\$0	\$0	\$0	
	South County Consortium SOCC	\$0	\$0	\$0	
	Local Site Donations	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	
	UNASSIGNED				
	Reserve for Economic Uncertainties	\$0	\$0	\$0	
	Available	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:		(\$3,267,958)	(\$1)	\$3,267,957	

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2022-23

FIRST INTERIM REPORT

	UNRESTRICTED/RESTRICTED			Comments
	Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #1 12/13/2022 (B)	Variance (B) - (A) (C)	
Average Daily Attendance (ADA)	7019	7017	(2)	Including SCOE ADA
BEGINNING FUND BALANCE:	\$11,264,469	\$26,000,282	\$14,735,813	
REVENUES				
Local Control Funding Formula (LCFF)				
8011 State Aid	\$36,168,789	\$31,947,346	(\$4,221,443)	Update LCFF Calcs including all internal charters for ADA Estimates based on 3-year averages, etc. for each LEA and updated Unduplicated Count estimates (CALPADS) and increased augmentation from 3.28% > 6.7%
8012 Education Protection Account	\$1,752,034	\$7,304,122	\$5,552,088	
8019 State Aid - Prior Year	\$92,000	\$92,000	\$0	
8021 Homeowners Exemptions	\$230,000	\$218,002	(\$11,998)	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	
8041 Secured	\$35,500,000	\$37,074,831	\$1,574,831	
8042 Unsecured	\$1,325,000	\$1,365,086	\$40,086	
8043 Prior Year Taxes	\$0	(\$311,856)	(\$311,856)	
8044 Supplemental	\$1,100,000	\$1,494,900	\$394,900	
8045 ERAF	\$3,600,000	\$3,759,446	\$159,446	
8047 Community Redevelopment Funds	\$900,000	\$452,000	(\$448,000)	Update local taxes based on Nov Tax Estimates
8082 Other In-Lieu Taxes	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	(\$1,527,550)	(\$1,464,300)	\$63,250	
8097 Property Tax Transfers	\$1,490,000	\$1,490,000	\$0	Per final LCFF Calcs with Live Oak Charter
Total LCFF:	\$80,630,273	\$83,421,577	\$2,791,304	
Federal Revenues				
8181 Spec Ed Entitlement (IDEA)	\$1,707,000	\$1,707,000	\$0	
8182 Spec Ed Discretionary Grant	\$220,000	\$220,000	\$0	
8290 All Other Federal Revenue	\$4,652,174	\$6,439,562	\$1,787,388	
Total Federal Revenues	\$6,579,174	\$8,366,562	\$1,787,388	
State Revenues				
8520 Child Nutrition	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$319,009	\$319,009	\$0	
8560 Lottery (Non-Prop 20)	\$1,591,000	\$1,599,133	\$8,133	
8590 All Other State Revenues	\$8,515,610	\$23,679,741	\$15,164,131	
Total State Revenues	\$10,425,619	\$25,597,883	\$15,172,264	
Local Revenues				
8621 Parcel Tax	\$1,980,000	\$1,980,000	\$0	
8650 Leases and Rentals	\$125,000	\$125,000	\$0	
8660 Interest Earnings	\$204,000	\$263,700	\$59,700	
8675 Transportation Fees				
8677 Interagency Services Between LEA	\$2,907,867	\$2,907,867	\$0	
8689 All Other Fees & Contracts	\$559,000	\$574,000	\$15,000	
8699 Other Local Revenues	\$692,938	\$4,151,612	\$3,458,674	
8792 Transfer of Apportionment from CO	\$3,535,000	\$3,535,000	\$0	
Total Local Revenues	\$10,003,805	\$13,537,179	\$3,533,374	
TOTAL REVENUES	\$107,638,871	\$130,923,201	\$23,284,330	
OTHER FINANCING SOURCES				
8919 All Other Interfund Transfers In	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$107,638,871	\$130,923,201	\$23,284,330	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2022-23

FIRST INTERIM REPORT

EXPENDITURES

		UNRESTRICTED/RESTRICTED			Comments
		Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #1 12/13/2022 (B)	Variance (B) - (A) (C)	
Certificated Salaries					
1100	Certificated Instructional	\$33,275,602	\$33,742,952	\$467,350	
1200	Certificated Support	\$3,276,778	\$3,272,005	(\$4,773)	
1300	Administrative	\$5,355,075	\$5,152,454	(\$202,621)	
1900	Other Certificated	\$108,380	\$317,850	\$209,470	
Total Certificated Salaries		\$42,015,835	\$42,485,261	\$469,426	
Classified Salaries					
2100	Instructional Assist	\$3,558,027	\$3,677,132	\$119,105	
2200	Classified Support	\$4,596,729	\$5,120,504	\$523,775	
2300	Administrative	\$1,727,013	\$1,633,740	(\$93,273)	
2400	Clerical Salaries	\$3,702,580	\$4,125,244	\$422,664	
2900	Other Classified	\$3,242,716	\$3,758,807	\$516,091	
Total Classified Salaries		\$16,827,065	\$18,315,427	\$1,488,362	
Employee Benefits					
3100	STRS	\$13,426,813	\$13,530,654	\$103,841	
3200	PERS	\$4,135,587	\$4,368,581	\$232,994	
3300	OASDI/Medicare	\$1,924,583	\$2,038,144	\$113,561	
3400	Health & Welfare	\$9,847,872	\$9,811,275	(\$36,597)	
3500	State Unemployment Ins	\$298,043	\$295,919	(\$2,124)	
3600	Workers Comp	\$1,175,808	\$1,169,372	(\$6,436)	
3700	Retiree Benefits	\$18,000	\$18,000	\$0	
3900	Cash In Lieu/Other	\$49,163	\$45,902	(\$3,261)	
Total Employee Benefits		\$30,875,869	\$31,277,847	\$401,978	
Materials & Supplies					
4100	Approved Textbooks & Core Curr	\$458,815	\$1,305,901	\$847,086	
4200	Books & Reference Materials	\$172,988	\$196,599	\$23,611	
4300	Materials & Supplies	\$4,422,809	\$28,849,479	\$24,426,670	
4400	Non-Capital Furniture & Equip	\$321,221	\$576,907	\$255,686	
Total Materials & Supplies		\$5,375,833	\$30,928,886	\$25,553,053	
Services & Other Operating Exp					
5100	Sub-Agreements over \$25K	\$2,632,037	\$3,114,137	\$482,100	
5200	Travel & Conferences (Mileage)	\$1,694,881	\$1,571,788	(\$123,093)	
5300	Dues & Memberships	\$29,343	\$40,526	\$11,183	
5400	Insurance	\$1,192,000	\$1,142,578	(\$49,422)	
5500	Utilities	\$1,652,160	\$1,776,140	\$123,980	
5600	Rentals, Leases & Repairs	\$735,432	\$1,074,123	\$338,691	
5700	Direct Cost Transfer	(\$15,650)	(\$15,650)	\$0	
5800	Professional Consulting/Other Oper	\$83,051	\$204,092	\$121,041	
5802-5809	Special Education Contracts	\$1,419,600	\$766,000	(\$653,600)	
5810-5811	Non-Public Sch/Agency (NPS-NPA)	\$1,192,520	\$1,255,900	\$63,380	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	
5814	Inspections	\$47,590	\$47,590	\$0	
5817/8	SCOE CONTRACTS	\$83,000	\$83,000	\$0	
5821	Audit Costs	\$51,000	\$51,000	\$0	
5822	Election Costs	\$45,000	\$2,000	(\$43,000)	
5823	Legal Fees	\$213,000	\$213,000	\$0	
5824	Repayment of Apportionment	\$0	\$0	\$0	
5825	Advertisement costs	\$14,814	\$15,200	\$386	
5830	Professional Consulting Services	\$245,500	\$425,802	\$180,302	
5839	Other Fees	\$214,757	\$221,871	\$7,114	
5840	Computer Tech Related Services	\$7,200	\$7,400	\$200	
5845	Field Trips	\$2,320	\$65,087	\$62,767	
5839	Other Contract Services	\$1,078,303	\$1,552,071	\$473,768	
5850	Other Operating Expenditures	\$90,600	\$91,600	\$1,000	

5860-65 Other Employment Costs	\$31,435	\$32,635	\$1,200
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**PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2022-23**

FIRST INTERIM REPORT

EXPENDITURES (continued)

		UNRESTRICTED/RESTRICTED			Comments
		Adopted Budget 22-23 6/28/2022 (A)	BUDGET REVISION #1 12/13/2022 (B)	Variance (B) - (A) (C)	
5870	Damages, Claims, Losses	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$263,433	\$263,467	\$34	
Total Services and Other Operating		\$13,004,826	\$14,002,857	\$998,031	
Capital Outlay					
6100	Land Improvements	\$0	\$844,213	\$844,213	
6200	Building Improvements	\$361,075	\$591,003	\$229,928	
6400	Capital Equipment	\$13,500	\$312,800	\$299,300	
6500	Capital Equipment Replace	\$212,312	\$1,980,415	\$1,768,103	
Total Capital Outlay		\$586,887	\$3,728,431	\$3,141,544	
Indirect/Direct Cost					
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$90,732	\$90,732	\$0	
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$194,302)	(\$204,334)	(\$10,032)	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	
Total Indirect		(\$103,570)	(\$113,602)	(\$10,032)	
TOTAL EXPENDITURES		\$108,582,745	\$140,625,107	\$32,042,362	
OTHER FINANCING USES					
7438	Debt Service - Principal	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$108,582,745	\$140,625,107	\$32,042,362	
EXCESS OF REVENUES OVER EXPENSE		(\$943,874)	(\$9,701,906)	(\$8,758,032)	
COMPONENTS OF END FUND BALANCE					
NON-SPENDABLE:					
	Revolving Cash	\$30,200	\$30,200	\$0	
	Stores Inventory	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	
RESTRICTED		(\$3,267,958)	(\$1)	\$3,267,957	
COMMITTED		\$0	\$0	\$0	
ASSIGNED					
Board Designated:					
	2% REU	\$2,171,655	\$2,812,502	\$640,847	
	One-time Mandated Costs	\$0	\$0	\$0	
	South County Consortium SOCC	\$1,116,819	\$1,116,819	\$0	
	Local Site Donations	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	
UNASSIGNED					
	Reserve for Economic Uncertainties Available	\$3,257,482	\$4,218,753	\$961,271	3% Reserves
		\$7,012,397	\$8,120,103	\$1,107,706	
TOTAL ENDING FUND BALANCE:		\$10,320,595	\$16,298,376	\$5,977,781	

Note: \$1 variances due to rounding.

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: CHRIS THOMAS Telephone: 707-778-4621
Title: CHIEF BUSINESS OFFICIAL E-mail: CTHOMAS@PETK12.ORG

Criteria and Standards Review Summary

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

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment? If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in OPEB liabilities? 	X	n/a
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in self-insurance liabilities? 	X	n/a
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 	X	X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 3) Classified? (Section S8B, Line 3) 	n/a	X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

G = General
Ledger Data; S =
Supplemental
Data

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

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

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

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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)
A. REVENUES								
1) LCFF Sources		8010-8099	79,140,273.00	79,140,273.00	10,715,037.65	81,931,577.00	2,791,304.00	3.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,586,009.00	1,586,009.00	21,022.11	1,587,162.00	1,153.00	0.1%
4) Other Local Revenue		8600-8799	900,839.00	900,839.00	187,805.89	1,135,266.00	234,427.00	26.0%
5) TOTAL, REVENUES			81,627,121.00	81,627,121.00	10,923,865.65	84,654,005.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	30,054,280.00	30,054,280.00	8,566,027.71	30,313,840.00	(259,560.00)	-0.9%
2) Classified Salaries		2000-2999	8,953,668.00	8,953,668.00	2,405,430.49	9,936,252.00	(982,584.00)	-11.0%
3) Employee Benefits		3000-3999	16,425,868.00	16,425,868.00	4,583,121.02	16,843,280.00	(417,412.00)	-2.5%
4) Books and Supplies		4000-4999	1,908,862.00	1,908,862.00	656,560.83	2,367,628.00	(458,766.00)	-24.0%
5) Services and Other Operating Expenditures		5000-5999	5,123,510.00	5,123,510.00	1,966,314.27	5,289,279.00	(165,769.00)	-3.2%
6) Capital Outlay		6000-6999	91,800.00	91,800.00	0.00	91,800.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,732.00	5,732.00	1,524.00	5,732.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,171,435.00)	(1,171,435.00)	0.00	(1,687,673.00)	516,238.00	-44.1%
9) TOTAL, EXPENDITURES			61,392,285.00	61,392,285.00	18,178,978.32	63,160,138.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,234,836.00	20,234,836.00	(7,255,112.67)	21,493,867.00		
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	(17,660,752.00)	(17,660,752.00)	(1,500,000.00)	(17,592,815.00)	67,937.00	-0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,660,752.00)	(17,660,752.00)	(1,500,000.00)	(17,592,815.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,574,084.00	2,574,084.00	(8,755,112.67)	3,901,052.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,014,469.00	12,397,325.00		12,397,325.00	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)			11,014,469.00	12,397,325.00		12,397,325.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,014,469.00	12,397,325.00		12,397,325.00		
2) Ending Balance, June 30 (E + F1e)			13,588,553.00	14,971,409.00		16,298,377.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,200.00	30,200.00		30,200.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,288,474.00	3,288,474.00		3,929,321.00		
2% Reserve for Economic Uncertainty	0000	9780	2,171,655.00					
South County Consortium Reserves	0000	9780	1,116,819.00					
2% Reserve for Economic Uncertainty	0000	9780		2,171,655.00				
South County Reserves	0000	9780		1,116,819.00				
2% Reserve for Economic Uncertainty	0000	9780				2,812,502.00		
South County Consortium Reserves	0000	9780				1,116,819.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,257,482.00	3,257,482.00		4,218,753.00		
Unassigned/Unappropriated Amount		9790	7,012,397.00	8,395,253.00		8,120,103.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	36,168,789.00	36,168,789.00	8,883,474.00	31,947,346.00	(4,221,443.00)	-11.7%
Education Protection Account State Aid - Current Year		8012	1,752,034.00	1,752,034.00	2,026,338.00	7,304,122.00	5,552,088.00	316.9%
State Aid - Prior Years		8019	92,000.00	92,000.00	0.00	92,000.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	230,000.00	230,000.00	0.00	218,002.00	(11,998.00)	-5.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	35,500,000.00	35,500,000.00	11,472.89	37,074,831.00	1,574,831.00	4.4%
Unsecured Roll Taxes		8042	1,325,000.00	1,325,000.00	5,752.03	1,365,086.00	40,086.00	3.0%
Prior Years' Taxes		8043	0.00	0.00	331.78	(311,856.00)	(311,856.00)	New
Supplemental Taxes		8044	1,100,000.00	1,100,000.00	253,028.62	1,494,900.00	394,900.00	35.9%
Education Revenue Augmentation Fund (ERAF)		8045	3,600,000.00	3,600,000.00	0.00	3,759,446.00	159,446.00	4.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	900,000.00	900,000.00	0.00	452,000.00	(448,000.00)	-49.8%
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			80,667,823.00	80,667,823.00	11,180,397.32	83,395,877.00	2,728,054.00	3.4%
LCFF Transfers								
Unrestricted LCFF								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(1,527,550.00)	(1,527,550.00)	(465,359.67)	(1,464,300.00)	63,250.00	-4.1%
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			79,140,273.00	79,140,273.00	10,715,037.65	81,931,577.00	2,791,304.00	3.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		

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)
Mandated Costs Reimbursements		8550	319,009.00	319,009.00	0.00	319,009.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,243,000.00	1,243,000.00	21,022.11	1,244,153.00	1,153.00	0.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	24,000.00	24,000.00	0.00	24,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,586,009.00	1,586,009.00	21,022.11	1,587,162.00	1,153.00	0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	125,000.00	125,000.00	14,333.20	125,000.00	0.00	0.0%
Interest		8660	204,000.00	204,000.00	53,886.07	263,500.00	59,500.00	29.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	432,900.00	432,900.00	6,004.00	432,900.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Fees and Contracts		8689	24,000.00	24,000.00	0.00	24,000.00	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	114,939.00	114,939.00	113,582.62	289,866.00	174,927.00	152.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			900,839.00	900,839.00	187,805.89	1,135,266.00	234,427.00	26.0%
TOTAL, REVENUES			81,627,121.00	81,627,121.00	10,923,865.65	84,654,005.00	3,026,884.00	3.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	24,612,825.00	24,612,825.00	6,834,366.22	25,028,902.00	(416,077.00)	-1.7%
Certificated Pupil Support Salaries		1200	1,417,500.00	1,417,500.00	421,706.37	1,412,652.00	4,848.00	0.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,974,975.00	3,974,975.00	1,292,720.22	3,823,386.00	151,589.00	3.8%
Other Certificated Salaries		1900	48,980.00	48,980.00	17,234.90	48,900.00	80.00	0.2%
TOTAL, CERTIFICATED SALARIES			30,054,280.00	30,054,280.00	8,566,027.71	30,313,840.00	(259,560.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	376,827.00	376,827.00	82,531.31	441,770.00	(64,943.00)	-17.2%
Classified Support Salaries		2200	2,983,116.00	2,983,116.00	843,259.50	3,420,772.00	(437,656.00)	-14.7%
Classified Supervisors' and Administrators' Salaries		2300	784,200.00	784,200.00	213,965.27	784,200.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,267,480.00	3,267,480.00	972,622.22	3,635,775.00	(368,295.00)	-11.3%
Other Classified Salaries		2900	1,542,045.00	1,542,045.00	293,052.19	1,653,735.00	(111,690.00)	-7.2%
TOTAL, CLASSIFIED SALARIES			8,953,668.00	8,953,668.00	2,405,430.49	9,936,252.00	(982,584.00)	-11.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,663,240.00	5,663,240.00	1,622,133.60	5,692,506.00	(29,266.00)	-0.5%
PERS		3201-3202	2,179,346.00	2,179,346.00	593,896.62	2,367,201.00	(187,855.00)	-8.6%
OASDI/Medicare/Alternative		3301-3302	1,145,071.00	1,145,071.00	292,532.50	1,225,503.00	(80,432.00)	-7.0%
Health and Welfare Benefits		3401-3402	6,410,088.00	6,410,088.00	1,802,551.82	6,548,460.00	(138,372.00)	-2.2%
Unemployment Insurance		3501-3502	197,213.00	197,213.00	51,623.70	194,593.00	2,620.00	1.3%
Workers' Compensation		3601-3602	780,110.00	780,110.00	206,650.66	769,233.00	10,877.00	1.4%
OPEB, Allocated		3701-3702	18,000.00	18,000.00	4,903.60	18,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	32,800.00	32,800.00	8,828.52	27,784.00	5,016.00	15.3%
TOTAL, EMPLOYEE BENEFITS			16,425,868.00	16,425,868.00	4,583,121.02	16,843,280.00	(417,412.00)	-2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	109,770.00	109,770.00	10,051.57	118,468.00	(8,698.00)	-7.9%
Books and Other Reference Materials		4200	120,708.00	120,708.00	8,545.89	121,472.00	(764.00)	-0.6%
Materials and Supplies		4300	1,525,313.00	1,525,313.00	609,107.00	1,974,460.00	(449,147.00)	-29.4%
Noncapitalized Equipment		4400	153,071.00	153,071.00	28,856.37	153,228.00	(157.00)	-0.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,908,862.00	1,908,862.00	656,560.83	2,367,628.00	(458,766.00)	-24.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,000,200.00	1,000,200.00	61,286.39	1,000,200.00	0.00	0.0%
Travel and Conferences		5200	88,665.00	88,665.00	30,513.34	93,032.00	(4,367.00)	-4.9%
Dues and Memberships		5300	28,468.00	28,468.00	24,569.10	28,416.00	52.00	0.2%
Insurance		5400-5450	1,192,000.00	1,192,000.00	1,137,578.00	1,142,578.00	49,422.00	4.1%
Operations and Housekeeping Services		5500	1,600,501.00	1,600,501.00	341,026.62	1,704,001.00	(103,500.00)	-6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	282,015.00	282,015.00	92,080.69	319,945.00	(37,930.00)	-13.4%
Transfers of Direct Costs		5710	(378,738.00)	(378,738.00)	23,461.97	(373,159.00)	(5,579.00)	1.5%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(5,000.00)	(39.12)	(5,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,063,001.00	1,063,001.00	221,246.05	1,126,834.00	(63,833.00)	-6.0%
Communications		5900	252,398.00	252,398.00	34,591.23	252,432.00	(34.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,123,510.00	5,123,510.00	1,966,314.27	5,289,279.00	(165,769.00)	-3.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	91,800.00	91,800.00	0.00	91,800.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			91,800.00	91,800.00	0.00	91,800.00	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	5,732.00	5,732.00	1,524.00	5,732.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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)			5,732.00	5,732.00	1,524.00	5,732.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(977,133.00)	(977,133.00)	0.00	(1,483,339.00)	506,206.00	-51.8%
Transfers of Indirect Costs - Interfund		7350	(194,302.00)	(194,302.00)	0.00	(204,334.00)	10,032.00	-5.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,171,435.00)	(1,171,435.00)	0.00	(1,687,673.00)	516,238.00	-44.1%
TOTAL, EXPENDITURES			61,392,285.00	61,392,285.00	18,178,978.32	63,160,138.00	(1,767,853.00)	-2.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(17,660,752.00)	(17,660,752.00)	(1,500,000.00)	(17,592,815.00)	67,937.00	-0.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,660,752.00)	(17,660,752.00)	(1,500,000.00)	(17,592,815.00)	67,937.00	-0.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(17,660,752.00)	(17,660,752.00)	(1,500,000.00)	(17,592,815.00)	67,937.00	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,490,000.00	1,490,000.00	0.00	1,490,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,579,174.00	6,579,174.00	951,093.78	8,366,562.00	1,787,388.00	27.2%
3) Other State Revenue		8300-8599	8,839,610.00	8,839,610.00	4,110,579.85	24,010,721.00	15,171,111.00	171.6%
4) Other Local Revenue		8600-8799	9,102,966.00	9,102,966.00	1,932,717.83	12,401,913.00	3,298,947.00	36.2%
5) TOTAL, REVENUES			26,011,750.00	26,011,750.00	6,994,391.46	46,269,196.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,961,555.00	11,961,555.00	3,271,080.61	12,171,421.00	(209,866.00)	-1.8%
2) Classified Salaries		2000-2999	7,873,397.00	7,873,397.00	1,932,051.55	8,379,175.00	(505,778.00)	-6.4%
3) Employee Benefits		3000-3999	14,450,001.00	14,450,001.00	2,166,006.36	14,434,567.00	15,434.00	0.1%
4) Books and Supplies		4000-4999	3,466,971.00	3,466,971.00	825,901.89	28,561,258.00	(25,094,287.00)	-723.8%
5) Services and Other Operating Expenditures		5000-5999	7,881,316.00	7,881,316.00	1,112,371.48	8,713,578.00	(832,262.00)	-10.6%
6) Capital Outlay		6000-6999	495,087.00	495,087.00	579,803.62	3,636,631.00	(3,141,544.00)	-634.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	977,133.00	977,133.00	0.00	1,483,339.00	(506,206.00)	-51.8%
9) TOTAL, EXPENDITURES			47,190,460.00	47,190,460.00	9,887,215.51	77,464,969.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,178,710.00)	(21,178,710.00)	(2,892,824.05)	(31,195,773.00)		
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	17,660,752.00	17,660,752.00	1,500,000.00	17,592,815.00	(67,937.00)	-0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,660,752.00	17,660,752.00	1,500,000.00	17,592,815.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,517,958.00)	(3,517,958.00)	(1,392,824.05)	(13,602,958.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,517,958.00	13,602,958.00		13,602,958.00	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)			3,517,958.00	13,602,958.00		13,602,958.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,517,958.00	13,602,958.00		13,602,958.00		
2) Ending Balance, June 30 (E + F1e)			0.00	10,085,000.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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)
b) Restricted		9740	0.00	10,434,271.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(349,271.00)		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	1,490,000.00	1,490,000.00	0.00	1,490,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,490,000.00	1,490,000.00	0.00	1,490,000.00	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	1,707,000.00	1,707,000.00	0.00	1,707,000.00	0.00	0.0%
Special Education Discretionary Grants		8182	220,000.00	220,000.00	0.00	220,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	561,476.00	561,476.00	124,629.89	578,619.00	17,143.00	3.1%
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	177,423.00	177,423.00	44,109.13	263,279.00	85,856.00	48.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	4,494.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	116,494.00	116,494.00	26,438.29	182,768.00	66,274.00	56.9%
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	421,447.00	421,447.00	129,356.74	578,849.00	157,402.00	37.3%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	53,844.00	53,844.00	New
All Other Federal Revenue	All Other	8290	3,375,334.00	3,375,334.00	622,065.73	4,782,203.00	1,406,869.00	41.7%
TOTAL, FEDERAL REVENUE			6,579,174.00	6,579,174.00	951,093.78	8,366,562.00	1,787,388.00	27.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	348,000.00	348,000.00	23,088.28	354,980.00	6,980.00	2.0%
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	290,447.00	290,447.00	(.01)	290,447.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	250,000.00	250,000.00	522,843.88	1,128,740.00	878,740.00	351.5%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	90,526.00	90,526.00	9,817.38	90,526.00	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	7,860,637.00	7,860,637.00	3,554,830.32	22,146,028.00	14,285,391.00	181.7%
TOTAL, OTHER STATE REVENUE			8,839,610.00	8,839,610.00	4,110,579.85	24,010,721.00	15,171,111.00	171.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,980,000.00	1,980,000.00	59.67	1,980,000.00	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	200.00	200.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	
Non-Resident Students		8672	0.00	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	2,474,967.00	2,474,967.00	0.00	2,474,967.00	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	535,000.00	535,000.00	124,491.30	550,000.00	15,000.00	2.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	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%
All Other Local Revenue		8699	577,999.00	577,999.00	694,562.86	3,861,746.00	3,283,747.00	568.1%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,535,000.00	3,535,000.00	1,113,604.00	3,535,000.00	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			9,102,966.00	9,102,966.00	1,932,717.83	12,401,913.00	3,298,947.00	36.2%
TOTAL, REVENUES			26,011,750.00	26,011,750.00	6,994,391.46	46,269,196.00	20,257,446.00	77.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,662,777.00	8,662,777.00	2,346,703.66	8,714,050.00	(51,273.00)	-0.6%
Certificated Pupil Support Salaries		1200	1,859,278.00	1,859,278.00	427,267.83	1,859,353.00	(75.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,380,100.00	1,380,100.00	443,067.22	1,329,068.00	51,032.00	3.7%
Other Certificated Salaries		1900	59,400.00	59,400.00	54,041.90	268,950.00	(209,550.00)	-352.8%
TOTAL, CERTIFICATED SALARIES			11,961,555.00	11,961,555.00	3,271,080.61	12,171,421.00	(209,866.00)	-1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,181,200.00	3,181,200.00	630,277.07	3,235,362.00	(54,162.00)	-1.7%
Classified Support Salaries		2200	1,613,613.00	1,613,613.00	430,473.27	1,699,732.00	(86,119.00)	-5.3%
Classified Supervisors' and Administrators' Salaries		2300	942,813.00	942,813.00	235,264.40	849,540.00	93,273.00	9.9%
Clerical, Technical and Office Salaries		2400	435,100.00	435,100.00	148,494.94	489,469.00	(54,369.00)	-12.5%
Other Classified Salaries		2900	1,700,671.00	1,700,671.00	487,541.87	2,105,072.00	(404,401.00)	-23.8%
TOTAL, CLASSIFIED SALARIES			7,873,397.00	7,873,397.00	1,932,051.55	8,379,175.00	(505,778.00)	-6.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,755,953.00	7,755,953.00	610,864.84	7,838,148.00	(82,195.00)	-1.1%
PERS		3201-3202	1,963,852.00	1,963,852.00	461,492.78	2,001,380.00	(37,528.00)	-1.9%
OASDI/Medicare/Alternative		3301-3302	779,512.00	779,512.00	186,920.59	812,641.00	(33,129.00)	-4.2%
Health and Welfare Benefits		3401-3402	3,437,793.00	3,437,793.00	778,336.03	3,262,815.00	174,978.00	5.1%
Unemployment Insurance		3501-3502	100,830.00	100,830.00	24,756.35	101,326.00	(496.00)	-0.5%
Workers' Compensation		3601-3602	395,698.00	395,698.00	97,980.67	400,139.00	(4,441.00)	-1.1%
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	16,363.00	16,363.00	5,655.10	18,118.00	(1,755.00)	-10.7%
TOTAL, EMPLOYEE BENEFITS			14,450,001.00	14,450,001.00	2,166,006.36	14,434,567.00	15,434.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	349,045.00	349,045.00	175,588.57	1,187,433.00	(838,388.00)	-240.2%
Books and Other Reference Materials		4200	52,280.00	52,280.00	21,617.02	75,127.00	(22,847.00)	-43.7%
Materials and Supplies		4300	2,897,496.00	2,897,496.00	513,412.56	26,875,019.00	(23,977,523.00)	-827.5%
Noncapitalized Equipment		4400	168,150.00	168,150.00	115,283.74	423,679.00	(255,529.00)	-152.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,466,971.00	3,466,971.00	825,901.89	28,561,258.00	(25,094,287.00)	-723.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,631,837.00	1,631,837.00	46,677.00	2,113,937.00	(482,100.00)	-29.5%
Travel and Conferences		5200	1,606,216.00	1,606,216.00	19,330.18	1,478,756.00	127,460.00	7.9%
Dues and Memberships		5300	875.00	875.00	10,795.00	12,110.00	(11,235.00)	-1,284.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	51,659.00	51,659.00	21,222.96	72,139.00	(20,480.00)	-39.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	453,417.00	453,417.00	224,622.34	754,178.00	(300,761.00)	-66.3%
Transfers of Direct Costs		5710	378,738.00	378,738.00	(23,461.97)	373,159.00	5,579.00	1.5%
Transfers of Direct Costs - Interfund		5750	(10,650.00)	(10,650.00)	(4,194.41)	(10,650.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,758,189.00	3,758,189.00	814,516.42	3,908,914.00	(150,725.00)	-4.0%
Communications		5900	11,035.00	11,035.00	2,863.96	11,035.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,881,316.00	7,881,316.00	1,112,371.48	8,713,578.00	(832,262.00)	-10.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	168,943.30	844,213.00	(844,213.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	361,075.00	361,075.00	215,130.55	591,003.00	(229,928.00)	-63.7%
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	13,500.00	13,500.00	83,212.44	312,800.00	(299,300.00)	-2,217.0%
Equipment Replacement		6500	120,512.00	120,512.00	112,517.33	1,888,615.00	(1,768,103.00)	-1,467.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			495,087.00	495,087.00	579,803.62	3,636,631.00	(3,141,544.00)	-634.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	85,000.00	85,000.00	0.00	85,000.00	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%

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 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)			85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	977,133.00	977,133.00	0.00	1,483,339.00	(506,206.00)	-51.8%
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			977,133.00	977,133.00	0.00	1,483,339.00	(506,206.00)	-51.8%
TOTAL, EXPENDITURES			47,190,460.00	47,190,460.00	9,887,215.51	77,464,969.00	(30,274,509.00)	-64.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	17,660,752.00	17,660,752.00	1,500,000.00	17,592,815.00	(67,937.00)	-0.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			17,660,752.00	17,660,752.00	1,500,000.00	17,592,815.00	(67,937.00)	-0.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			17,660,752.00	17,660,752.00	1,500,000.00	17,592,815.00	67,937.00	0.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	80,630,273.00	80,630,273.00	10,715,037.65	83,421,577.00	2,791,304.00	3.5%
2) Federal Revenue		8100-8299	6,579,174.00	6,579,174.00	951,093.78	8,366,562.00	1,787,388.00	27.2%
3) Other State Revenue		8300-8599	10,425,619.00	10,425,619.00	4,131,601.96	25,597,883.00	15,172,264.00	145.5%
4) Other Local Revenue		8600-8799	10,003,805.00	10,003,805.00	2,120,523.72	13,537,179.00	3,533,374.00	35.3%
5) TOTAL, REVENUES			107,638,871.00	107,638,871.00	17,918,257.11	130,923,201.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	42,015,835.00	42,015,835.00	11,837,108.32	42,485,261.00	(469,426.00)	-1.1%
2) Classified Salaries		2000-2999	16,827,065.00	16,827,065.00	4,337,482.04	18,315,427.00	(1,488,362.00)	-8.8%
3) Employee Benefits		3000-3999	30,875,869.00	30,875,869.00	6,749,127.38	31,277,847.00	(401,978.00)	-1.3%
4) Books and Supplies		4000-4999	5,375,833.00	5,375,833.00	1,482,462.72	30,928,886.00	(25,553,053.00)	-475.3%
5) Services and Other Operating Expenditures		5000-5999	13,004,826.00	13,004,826.00	3,078,685.75	14,002,857.00	(998,031.00)	-7.7%
6) Capital Outlay		6000-6999	586,887.00	586,887.00	579,803.62	3,728,431.00	(3,141,544.00)	-535.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	90,732.00	90,732.00	1,524.00	90,732.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(194,302.00)	(194,302.00)	0.00	(204,334.00)	10,032.00	-5.2%
9) TOTAL, EXPENDITURES			108,582,745.00	108,582,745.00	28,066,193.83	140,625,107.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(943,874.00)	(943,874.00)	(10,147,936.72)	(9,701,906.00)		
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)			(943,874.00)	(943,874.00)	(10,147,936.72)	(9,701,906.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,532,427.00	26,000,283.00		26,000,283.00	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)			14,532,427.00	26,000,283.00		26,000,283.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,532,427.00	26,000,283.00		26,000,283.00		
2) Ending Balance, June 30 (E + F1e)			13,588,553.00	25,056,409.00		16,298,377.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	30,200.00	30,200.00		30,200.00		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	10,434,271.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,288,474.00	3,288,474.00		3,929,321.00		
2% Reserve for Economic Uncertainty	0000	9780	2,171,655.00					
South County Consortium Reserves	0000	9780	1,116,819.00					
2% Reserve for Economic Uncertainty	0000	9780		2,171,655.00				
South County Reserves	0000	9780		1,116,819.00				
2% Reserve for Economic Uncertainty	0000	9780				2,812,502.00		
South County Consortium Reserves	0000	9780				1,116,819.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,257,482.00	3,257,482.00		4,218,753.00		
Unassigned/Unappropriated Amount		9790	7,012,397.00	8,045,982.00		8,120,103.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	36,168,789.00	36,168,789.00	8,883,474.00	31,947,346.00	(4,221,443.00)	-11.7%
Education Protection Account State Aid - Current Year		8012	1,752,034.00	1,752,034.00	2,026,338.00	7,304,122.00	5,552,088.00	316.9%
State Aid - Prior Years		8019	92,000.00	92,000.00	0.00	92,000.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	230,000.00	230,000.00	0.00	218,002.00	(11,998.00)	-5.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	35,500,000.00	35,500,000.00	11,472.89	37,074,831.00	1,574,831.00	4.4%
Unsecured Roll Taxes		8042	1,325,000.00	1,325,000.00	5,752.03	1,365,086.00	40,086.00	3.0%
Prior Years' Taxes		8043	0.00	0.00	331.78	(311,856.00)	(311,856.00)	New
Supplemental Taxes		8044	1,100,000.00	1,100,000.00	253,028.62	1,494,900.00	394,900.00	35.9%
Education Revenue Augmentation Fund (ERAF)		8045	3,600,000.00	3,600,000.00	0.00	3,759,446.00	159,446.00	4.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	900,000.00	900,000.00	0.00	452,000.00	(448,000.00)	-49.8%
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			80,667,823.00	80,667,823.00	11,180,397.32	83,395,877.00	2,728,054.00	3.4%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,527,550.00)	(1,527,550.00)	(465,359.67)	(1,464,300.00)	63,250.00	-4.1%
Property Taxes Transfers		8097	1,490,000.00	1,490,000.00	0.00	1,490,000.00	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			80,630,273.00	80,630,273.00	10,715,037.65	83,421,577.00	2,791,304.00	3.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,707,000.00	1,707,000.00	0.00	1,707,000.00	0.00	0.0%
Special Education Discretionary Grants		8182	220,000.00	220,000.00	0.00	220,000.00	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	561,476.00	561,476.00	124,629.89	578,619.00	17,143.00	3.1%
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	177,423.00	177,423.00	44,109.13	263,279.00	85,856.00	48.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	4,494.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	116,494.00	116,494.00	26,438.29	182,768.00	66,274.00	56.9%
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	421,447.00	421,447.00	129,356.74	578,849.00	157,402.00	37.3%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	53,844.00	53,844.00	New
All Other Federal Revenue	All Other	8290	3,375,334.00	3,375,334.00	622,065.73	4,782,203.00	1,406,869.00	41.7%
TOTAL, FEDERAL REVENUE			6,579,174.00	6,579,174.00	951,093.78	8,366,562.00	1,787,388.00	27.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	319,009.00	319,009.00	0.00	319,009.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,591,000.00	1,591,000.00	44,110.39	1,599,133.00	8,133.00	0.5%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	290,447.00	290,447.00	(.01)	290,447.00	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	250,000.00	250,000.00	522,843.88	1,128,740.00	878,740.00	351.5%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	90,526.00	90,526.00	9,817.38	90,526.00	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	7,884,637.00	7,884,637.00	3,554,830.32	22,170,028.00	14,285,391.00	181.2%
TOTAL, OTHER STATE REVENUE			10,425,619.00	10,425,619.00	4,131,601.96	25,597,883.00	15,172,264.00	145.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,980,000.00	1,980,000.00	59.67	1,980,000.00	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	125,000.00	125,000.00	14,333.20	125,000.00	0.00	0.0%
Interest		8660	204,000.00	204,000.00	53,886.07	263,700.00	59,700.00	29.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,907,867.00	2,907,867.00	6,004.00	2,907,867.00	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	559,000.00	559,000.00	124,491.30	574,000.00	15,000.00	2.7%
Other Local Revenue								

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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)
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	692,938.00	692,938.00	808,145.48	4,151,612.00	3,458,674.00	499.1%
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	3,535,000.00	3,535,000.00	1,113,604.00	3,535,000.00	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			10,003,805.00	10,003,805.00	2,120,523.72	13,537,179.00	3,533,374.00	35.3%
TOTAL, REVENUES			107,638,871.00	107,638,871.00	17,918,257.11	130,923,201.00	23,284,330.00	21.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	33,275,602.00	33,275,602.00	9,181,069.88	33,742,952.00	(467,350.00)	-1.4%
Certificated Pupil Support Salaries		1200	3,276,778.00	3,276,778.00	848,974.20	3,272,005.00	4,773.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,355,075.00	5,355,075.00	1,735,787.44	5,152,454.00	202,621.00	3.8%
Other Certificated Salaries		1900	108,380.00	108,380.00	71,276.80	317,850.00	(209,470.00)	-193.3%
TOTAL, CERTIFICATED SALARIES			42,015,835.00	42,015,835.00	11,837,108.32	42,485,261.00	(469,426.00)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,558,027.00	3,558,027.00	712,808.38	3,677,132.00	(119,105.00)	-3.3%
Classified Support Salaries		2200	4,596,729.00	4,596,729.00	1,273,732.77	5,120,504.00	(523,775.00)	-11.4%
Classified Supervisors' and Administrators' Salaries		2300	1,727,013.00	1,727,013.00	449,229.67	1,633,740.00	93,273.00	5.4%
Clerical, Technical and Office Salaries		2400	3,702,580.00	3,702,580.00	1,121,117.16	4,125,244.00	(422,664.00)	-11.4%
Other Classified Salaries		2900	3,242,716.00	3,242,716.00	780,594.06	3,758,807.00	(516,091.00)	-15.9%
TOTAL, CLASSIFIED SALARIES			16,827,065.00	16,827,065.00	4,337,482.04	18,315,427.00	(1,488,362.00)	-8.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,419,193.00	13,419,193.00	2,232,998.44	13,530,654.00	(111,461.00)	-0.8%
PERS		3201-3202	4,143,198.00	4,143,198.00	1,055,389.40	4,368,581.00	(225,383.00)	-5.4%
OASDI/Medicare/Alternative		3301-3302	1,924,583.00	1,924,583.00	479,453.09	2,038,144.00	(113,561.00)	-5.9%
Health and Welfare Benefits		3401-3402	9,847,881.00	9,847,881.00	2,580,887.85	9,811,275.00	36,606.00	0.4%
Unemployment Insurance		3501-3502	298,043.00	298,043.00	76,380.05	295,919.00	2,124.00	0.7%
Workers' Compensation		3601-3602	1,175,808.00	1,175,808.00	304,631.33	1,169,372.00	6,436.00	0.5%
OPEB, Allocated		3701-3702	18,000.00	18,000.00	4,903.60	18,000.00	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	49,163.00	49,163.00	14,483.62	45,902.00	3,261.00	6.6%
TOTAL, EMPLOYEE BENEFITS			30,875,869.00	30,875,869.00	6,749,127.38	31,277,847.00	(401,978.00)	-1.3%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	458,815.00	458,815.00	185,640.14	1,305,901.00	(847,086.00)	-184.6%
Books and Other Reference Materials		4200	172,988.00	172,988.00	30,162.91	196,599.00	(23,611.00)	-13.6%
Materials and Supplies		4300	4,422,809.00	4,422,809.00	1,122,519.56	28,849,479.00	(24,426,670.00)	-552.3%
Noncapitalized Equipment		4400	321,221.00	321,221.00	144,140.11	576,907.00	(255,686.00)	-79.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,375,833.00	5,375,833.00	1,482,462.72	30,928,886.00	(25,553,053.00)	-475.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,632,037.00	2,632,037.00	107,963.39	3,114,137.00	(482,100.00)	-18.3%
Travel and Conferences		5200	1,694,881.00	1,694,881.00	49,843.52	1,571,788.00	123,093.00	7.3%
Dues and Memberships		5300	29,343.00	29,343.00	35,364.10	40,526.00	(11,183.00)	-38.1%
Insurance		5400-5450	1,192,000.00	1,192,000.00	1,137,578.00	1,142,578.00	49,422.00	4.1%
Operations and Housekeeping Services		5500	1,652,160.00	1,652,160.00	362,249.58	1,776,140.00	(123,980.00)	-7.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	735,432.00	735,432.00	316,703.03	1,074,123.00	(338,691.00)	-46.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,650.00)	(15,650.00)	(4,233.53)	(15,650.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,821,190.00	4,821,190.00	1,035,762.47	5,035,748.00	(214,558.00)	-4.5%
Communications		5900	263,433.00	263,433.00	37,455.19	263,467.00	(34.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,004,826.00	13,004,826.00	3,078,685.75	14,002,857.00	(998,031.00)	-7.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	168,943.30	844,213.00	(844,213.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	361,075.00	361,075.00	215,130.55	591,003.00	(229,928.00)	-63.7%
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	13,500.00	13,500.00	83,212.44	312,800.00	(299,300.00)	-2,217.0%
Equipment Replacement		6500	212,312.00	212,312.00	112,517.33	1,980,415.00	(1,768,103.00)	-832.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			586,887.00	586,887.00	579,803.62	3,728,431.00	(3,141,544.00)	-535.3%
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	90,732.00	90,732.00	1,524.00	90,732.00	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								

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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)
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)			90,732.00	90,732.00	1,524.00	90,732.00	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	(194,302.00)	(194,302.00)	0.00	(204,334.00)	10,032.00	-5.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(194,302.00)	(194,302.00)	0.00	(204,334.00)	10,032.00	-5.2%
TOTAL, EXPENDITURES			108,582,745.00	108,582,745.00	28,066,193.83	140,625,107.00	(32,042,362.00)	-29.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%

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Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,800,000.00	2,800,000.00	187,995.85	1,772,366.00	(1,027,634.00)	-36.7%
3) Other State Revenue		8300-8599	225,000.00	225,000.00	3,827.91	1,725,000.00	1,500,000.00	666.7%
4) Other Local Revenue		8600-8799	457,500.00	457,500.00	103,211.30	459,500.00	2,000.00	0.4%
5) TOTAL, REVENUES			3,482,500.00	3,482,500.00	295,035.06	3,956,866.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	904,400.00	904,400.00	258,535.30	1,044,130.00	(139,730.00)	-15.5%
3) Employee Benefits		3000-3999	532,909.00	532,909.00	133,035.80	545,419.00	(12,510.00)	-2.3%
4) Books and Supplies		4000-4999	577,289.00	577,289.00	397,446.81	1,325,896.00	(748,607.00)	-129.7%
5) Services and Other Operating Expenditures		5000-5999	1,345,421.00	1,345,421.00	124,909.38	1,347,421.00	(2,000.00)	-0.1%
6) Capital Outlay		6000-6999	12,338.00	12,338.00	77,625.93	103,532.00	(91,194.00)	-739.1%
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	110,143.00	110,143.00	0.00	110,143.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,482,500.00	3,482,500.00	991,553.22	4,476,541.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(696,518.16)	(519,675.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	(696,518.16)	(519,675.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,415.00	1,258,839.00		1,258,839.00	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)			32,415.00	1,258,839.00		1,258,839.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,415.00	1,258,839.00		1,258,839.00		
2) Ending Balance, June 30 (E + F1e)			32,415.00	1,258,839.00		739,164.00		
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	32,415.00	1,258,839.00		739,164.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	2,800,000.00	2,800,000.00	187,995.85	1,772,366.00	(1,027,634.00)	-36.7%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,800,000.00	2,800,000.00	187,995.85	1,772,366.00	(1,027,634.00)	-36.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	225,000.00	225,000.00	3,827.91	1,725,000.00	1,500,000.00	666.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			225,000.00	225,000.00	3,827.91	1,725,000.00	1,500,000.00	666.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	350,000.00	350,000.00	84,629.78	350,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	2,242.77	3,500.00	2,000.00	133.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	103,000.00	103,000.00	15,181.50	103,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,000.00	3,000.00	1,157.25	3,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			457,500.00	457,500.00	103,211.30	459,500.00	2,000.00	0.4%
TOTAL, REVENUES			3,482,500.00	3,482,500.00	295,035.06	3,956,866.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	723,900.00	723,900.00	211,077.35	835,266.00	(111,366.00)	-15.4%
Classified Supervisors' and Administrators' Salaries		2300	180,500.00	180,500.00	47,457.95	182,451.00	(1,951.00)	-1.1%
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	26,413.00	(26,413.00)	New
TOTAL, CLASSIFIED SALARIES			904,400.00	904,400.00	258,535.30	1,044,130.00	(139,730.00)	-15.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	225,400.00	225,400.00	54,142.01	217,903.00	7,497.00	3.3%
OASDI/Medicare/Alternative		3301-3302	68,806.00	68,806.00	16,958.58	73,956.00	(5,150.00)	-7.5%
Health and Welfare Benefits		3401-3402	215,617.00	215,617.00	55,650.16	228,924.00	(13,307.00)	-6.2%

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)
Unemployment Insurance		3501-3502	4,498.00	4,498.00	1,220.82	4,841.00	(343.00)	-7.6%
Workers' Compensation		3601-3602	17,988.00	17,988.00	4,864.23	19,195.00	(1,207.00)	-6.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	600.00	600.00	200.00	600.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			532,909.00	532,909.00	133,035.80	545,419.00	(12,510.00)	-2.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	69,289.00	69,289.00	37,862.26	89,289.00	(20,000.00)	-28.9%
Noncapitalized Equipment		4400	8,000.00	8,000.00	49,373.21	64,241.00	(56,241.00)	-703.0%
Food		4700	500,000.00	500,000.00	310,211.34	1,172,366.00	(672,366.00)	-134.5%
TOTAL, BOOKS AND SUPPLIES			577,289.00	577,289.00	397,446.81	1,325,896.00	(748,607.00)	-129.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,250,000.00	1,250,000.00	90,803.25	1,250,000.00	0.00	0.0%
Travel and Conferences		5200	3,100.00	3,100.00	0.00	3,100.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	0.00	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,000.00	4,000.00	3,627.17	8,000.00	(4,000.00)	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,500.00	16,500.00	0.00	14,500.00	2,000.00	12.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,750.00	13,750.00	4,194.41	13,750.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,271.00	55,271.00	25,718.62	55,271.00	0.00	0.0%
Communications		5900	2,300.00	2,300.00	565.93	2,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,345,421.00	1,345,421.00	124,909.38	1,347,421.00	(2,000.00)	-0.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	12,338.00	12,338.00	57,696.94	81,603.00	(69,265.00)	-561.4%
Equipment Replacement		6500	0.00	0.00	19,928.99	21,929.00	(21,929.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,338.00	12,338.00	77,625.93	103,532.00	(91,194.00)	-739.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	110,143.00	110,143.00	0.00	110,143.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			110,143.00	110,143.00	0.00	110,143.00	0.00	0.0%
TOTAL, EXPENDITURES			3,482,500.00	3,482,500.00	991,553.22	4,476,541.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	739,164.00
Total, Restricted Balance		739,164.00

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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)
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	50.00	50.00	11.26	50.00	0.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	11.26	50.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50.00	50.00	11.26	50.00		
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)			50.00	50.00	11.26	50.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,629.00	4,605.00		4,605.00	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)			4,629.00	4,605.00		4,605.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,629.00	4,605.00		4,605.00		
2) Ending Balance, June 30 (E + F1e)			4,679.00	4,655.00		4,655.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,679.00	4,655.00		4,655.00		
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	50.00	50.00	11.26	50.00	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			50.00	50.00	11.26	50.00	0.00	0.0%
TOTAL, REVENUES			50.00	50.00	11.26	50.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	823,206.00	823,206.00	67,102.50	823,206.00	0.00	0.0%
5) TOTAL, REVENUES			823,206.00	823,206.00	67,102.50	823,206.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	131,061.00	131,061.00	71,146.20	170,346.00	(39,285.00)	-30.0%
3) Employee Benefits		3000-3999	58,219.00	58,219.00	24,486.36	67,131.00	(8,912.00)	-15.3%
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	11,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	17,076,445.00	17,076,445.00	505,736.82	15,013,374.00	2,063,071.00	12.1%
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			17,276,725.00	17,276,725.00	601,369.38	15,261,851.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,453,519.00)	(16,453,519.00)	(534,266.88)	(14,438,645.00)		
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	17,795,000.00	17,795,000.00	29,730,000.00	17,795,000.00	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			17,795,000.00	17,795,000.00	29,730,000.00	17,795,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,341,481.00	1,341,481.00	29,195,733.12	3,356,355.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,028,938.00	8,363,243.00		8,363,243.00	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)			14,028,938.00	8,363,243.00		8,363,243.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,028,938.00	8,363,243.00		8,363,243.00		
2) Ending Balance, June 30 (E + F1e)			15,370,419.00	9,704,724.00		11,719,598.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	15,370,419.00	9,704,724.00		11,719,598.00		
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		
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	300,000.00	300,000.00	67,102.50	300,000.00	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	523,206.00	523,206.00	0.00	523,206.00	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			823,206.00	823,206.00	67,102.50	823,206.00	0.00	0.0%
TOTAL, REVENUES			823,206.00	823,206.00	67,102.50	823,206.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	131,061.00	131,061.00	71,146.20	170,346.00	(39,285.00)	-30.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			131,061.00	131,061.00	71,146.20	170,346.00	(39,285.00)	-30.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	30,026.00	30,026.00	12,306.84	35,122.00	(5,096.00)	-17.0%
OASDI/Medicare/Alternative		3301-3302	9,984.00	9,984.00	5,406.17	12,712.00	(2,728.00)	-27.3%
Health and Welfare Benefits		3401-3402	14,637.00	14,637.00	4,878.72	14,637.00	0.00	0.0%
Unemployment Insurance		3501-3502	652.00	652.00	353.34	844.00	(192.00)	-29.4%
Workers' Compensation		3601-3602	2,318.00	2,318.00	1,341.29	3,214.00	(896.00)	-38.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	602.00	602.00	200.00	602.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,219.00	58,219.00	24,486.36	67,131.00	(8,912.00)	-15.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,000.00	11,000.00	0.00	11,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	831,046.00	831,046.00	14,511.88	54,600.00	776,446.00	93.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,245,399.00	16,245,399.00	491,224.94	14,958,774.00	1,286,625.00	7.9%
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			17,076,445.00	17,076,445.00	505,736.82	15,013,374.00	2,063,071.00	12.1%

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)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,276,725.00	17,276,725.00	601,369.38	15,261,851.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	17,795,000.00	17,795,000.00	29,730,000.00	17,795,000.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			17,795,000.00	17,795,000.00	29,730,000.00	17,795,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			17,795,000.00	17,795,000.00	29,730,000.00	17,795,000.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	11,719,598.00
Total, Restricted Balance		11,719,598.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	679,000.00	679,000.00	198,403.69	691,000.00	12,000.00	1.8%
5) TOTAL, REVENUES			679,000.00	679,000.00	198,403.69	691,000.00		
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	50,406.00	50,406.00	0.00	50,406.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,925,000.00	2,925,000.00	0.00	2,998,406.00	(73,406.00)	-2.5%
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			2,975,406.00	2,975,406.00	0.00	3,048,812.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,296,406.00)	(2,296,406.00)	198,403.69	(2,357,812.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,296,406.00)	(2,296,406.00)	198,403.69	(2,357,812.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,229,176.00	4,603,484.00		4,603,484.00	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)			3,229,176.00	4,603,484.00		4,603,484.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,229,176.00	4,603,484.00		4,603,484.00		
2) Ending Balance, June 30 (E + F1e)			932,770.00	2,307,078.00		2,245,672.00		
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	915,689.00	1,998,168.00		1,936,762.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	17,081.00	308,910.00		308,910.00		
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	29,000.00	29,000.00	11,078.26	41,000.00	12,000.00	41.4%
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	650,000.00	650,000.00	187,325.43	650,000.00	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			679,000.00	679,000.00	198,403.69	691,000.00	12,000.00	1.8%
TOTAL, REVENUES			679,000.00	679,000.00	198,403.69	691,000.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,406.00	50,406.00	0.00	50,406.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,406.00	50,406.00	0.00	50,406.00	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	2,925,000.00	2,925,000.00	0.00	2,998,406.00	(73,406.00)	-2.5%
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			2,925,000.00	2,925,000.00	0.00	2,998,406.00	(73,406.00)	-2.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,975,406.00	2,975,406.00	0.00	3,048,812.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	1,936,762.00
Total, Restricted Balance		1,936,762.00

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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)
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	1,179,500.00	1,179,500.00	15,957.70	1,117,500.00	(62,000.00)	-5.3%
5) TOTAL, REVENUES			1,179,500.00	1,179,500.00	15,957.70	1,117,500.00		
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	14,300.00	14,300.00	6,411.00	14,300.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,074,391.00	1,074,391.00	177,880.51	1,167,803.00	(93,412.00)	-8.7%
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			1,088,691.00	1,088,691.00	184,291.51	1,182,103.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			90,809.00	90,809.00	(168,333.81)	(64,603.00)		
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								
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)			90,809.00	90,809.00	(168,333.81)	(64,603.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,092,258.00	1,882,525.00		1,882,525.00	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)			1,092,258.00	1,882,525.00		1,882,525.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,092,258.00	1,882,525.00		1,882,525.00		
2) Ending Balance, June 30 (E + F1e)			1,183,067.00	1,973,334.00		1,817,922.00		
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	1,155,428.00	1,926,218.00		1,729,151.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	27,639.00	47,116.00		88,771.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,000,000.00	1,000,000.00	0.00	1,000,000.00	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	40,000.00	40,000.00	14,508.32	43,000.00	3,000.00	7.5%
Interest		8660	9,500.00	9,500.00	1,449.38	9,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	130,000.00	130,000.00	0.00	65,000.00	(65,000.00)	-50.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,179,500.00	1,179,500.00	15,957.70	1,117,500.00	(62,000.00)	-5.3%
TOTAL, REVENUES			1,179,500.00	1,179,500.00	15,957.70	1,117,500.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	6,411.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,300.00	14,300.00	0.00	14,300.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,300.00	14,300.00	6,411.00	14,300.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	125,000.00	125,000.00	49,033.10	73,599.00	51,401.00	41.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	796,332.00	796,332.00	128,847.41	1,014,204.00	(217,872.00)	-27.4%
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	73,059.00	73,059.00	0.00	0.00	73,059.00	100.0%
Equipment Replacement		6500	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,074,391.00	1,074,391.00	177,880.51	1,167,803.00	(93,412.00)	-8.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,088,691.00	1,088,691.00	184,291.51	1,182,103.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	1,729,151.00
Total, Restricted Balance		1,729,151.00

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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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

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)
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	22.88	100.00	0.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	22.88	100.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			100.00	100.00	22.88	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 NET POSITION (C + D4)			100.00	100.00	22.88	100.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	10,824.00	10,778.00		10,778.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			10,824.00	10,778.00		10,778.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,824.00	10,778.00		10,778.00		
2) Ending Net Position, June 30 (E + F1e)			10,924.00	10,878.00		10,878.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	10,924.00	10,878.00		10,878.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
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	100.00	100.00	22.88	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								
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	22.88	100.00	0.00	0.0%
TOTAL, REVENUES			100.00	100.00	22.88	100.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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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)
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	105,000.00	105,000.00	5,820.13	105,000.00	0.00	0.0%
5) TOTAL, REVENUES			105,000.00	105,000.00	5,820.13	105,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	65,000.00	65,000.00	16,921.14	65,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			65,000.00	65,000.00	16,921.14	65,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			40,000.00	40,000.00	(11,101.01)	40,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			40,000.00	40,000.00	(11,101.01)	40,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	636,355.00	699,268.00		699,268.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			636,355.00	699,268.00		699,268.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			636,355.00	699,268.00		699,268.00		
2) Ending Net Position, June 30 (E + F1e)			676,355.00	739,268.00		739,268.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	676,355.00	739,268.00		739,268.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	1,606.30	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	100,000.00	100,000.00	4,213.83	100,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,000.00	105,000.00	5,820.13	105,000.00	0.00	0.0%
TOTAL, REVENUES			105,000.00	105,000.00	5,820.13	105,000.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,000.00	65,000.00	16,921.14	65,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			65,000.00	65,000.00	16,921.14	65,000.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			65,000.00	65,000.00	16,921.14	65,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	12.53	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	12.53	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	12.53	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	12.53	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	107,746.00	107,795.00		107,795.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			107,746.00	107,795.00		107,795.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			107,746.00	107,795.00		107,795.00		
2) Ending Net Position, June 30 (E + F1e)			107,746.00	107,795.00		107,795.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	107,746.00	107,795.00		107,795.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	12.53	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	12.53	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	12.53	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

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

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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)	6,023.91	0.00	5,707.89	6,023.60	6,023.60	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)	6,023.91	0.00	5,707.89	6,023.60	6,023.60	0.0%
5. District Funded County Program ADA						
a. County Community Schools	.46	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	4.38	0.00	5.30	5.30	5.30	0.0%
c. Special Education-NPS/LCI	.46	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)	5.30	0.00	5.30	5.30	5.30	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,029.21	0.00	5,713.19	6,028.90	6,028.90	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)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	989.89	989.89	988.22	988.22	(1.67)	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	989.89	989.89	988.22	988.22	(1.67)	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	989.89	989.89	988.22	988.22	(1.67)	0.0%

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	6,023.91	0.00	5,707.89	6,023.60	6,023.60	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)	6,023.91	0.00	5,707.89	6,023.60	6,023.60	0.0%
5. District Funded County Program ADA						
a. County Community Schools	.46	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	4.38	0.00	5.30	5.30	5.30	0.0%
c. Special Education-NPS/LCI	.46	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)	5.30	0.00	5.30	5.30	5.30	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,029.21	0.00	5,713.19	6,028.90	6,028.90	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)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	989.89	989.89	988.22	988.22	(1.67)	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	989.89	989.89	988.22	988.22	(1.67)	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	989.89	989.89	988.22	988.22	(1.67)	0.0%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	81,931,577.00	3.58%	84,861,501.00	2.41%	86,904,241.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,587,162.00	.81%	1,600,000.00	1.56%	1,625,000.00
4. Other Local Revenues	8600-8799	1,135,266.00	.42%	1,140,000.00	.44%	1,145,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(17,592,815.00)	2.31%	(18,000,000.00)	2.22%	(18,400,000.00)
6. Total (Sum lines A1 thru A5c)		67,061,190.00	3.79%	69,601,501.00	2.40%	71,274,241.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				30,313,840.00		30,613,840.00
b. Step & Column Adjustment				300,000.00		300,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,313,840.00	.99%	30,613,840.00	.98%	30,913,840.00
2. Classified Salaries						
a. Base Salaries				9,936,252.00		10,026,252.00
b. Step & Column Adjustment				90,000.00		91,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,936,252.00	.91%	10,026,252.00	.91%	10,117,252.00
3. Employee Benefits	3000-3999	16,843,280.00	.63%	16,950,000.00	.74%	17,075,000.00
4. Books and Supplies	4000-4999	2,367,628.00	(18.69%)	1,925,000.00	3.01%	1,983,000.00
5. Services and Other Operating Expenditures	5000-5999	5,289,279.00	4.93%	5,550,000.00	4.95%	5,825,000.00
6. Capital Outlay	6000-6999	91,800.00	(37.91%)	57,000.00	5.26%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,732.00	4.68%	6,000.00	0.00%	6,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,687,673.00)	(70.37%)	(500,000.00)	0.00%	(500,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		63,160,138.00	2.32%	64,628,092.00	1.32%	65,480,092.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,901,052.00		4,973,409.00		5,794,149.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,397,325.00		16,298,377.00		21,271,786.00
2. Ending Fund Balance (Sum lines C and D1)		16,298,377.00		21,271,786.00		27,065,935.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,200.00		30,200.00		30,200.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,929,321.00		3,252,461.00		3,282,821.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	4,218,753.00		3,203,463.00		3,249,003.00
2. Unassigned/Unappropriated	9790	8,120,103.00		14,785,662.00		20,503,911.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,298,377.00		21,271,786.00		27,065,935.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,218,753.00		3,203,463.00		3,249,003.00
c. Unassigned/Unappropriated	9790	8,120,103.00		14,785,662.00		20,503,911.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		12,338,856.00		17,989,125.00		23,752,914.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,490,000.00	.67%	1,500,000.00	.67%	1,510,000.00
2. Federal Revenues	8100-8299	8,366,562.00	(62.53%)	3,135,000.00	.48%	3,150,000.00
3. Other State Revenues	8300-8599	24,010,721.00	(59.75%)	9,665,000.00	2.43%	9,900,000.00
4. Other Local Revenues	8600-8799	12,401,913.00	(20.54%)	9,854,000.00	.06%	9,860,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	17,592,815.00	2.31%	18,000,000.00	2.22%	18,400,000.00
6. Total (Sum lines A1 thru A5c)		63,862,011.00	(33.99%)	42,154,000.00	1.58%	42,820,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,171,421.00		10,878,421.00
b. Step & Column Adjustment				45,000.00		45,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,338,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,171,421.00	(10.62%)	10,878,421.00	.41%	10,923,421.00
2. Classified Salaries						
a. Base Salaries				8,379,175.00		6,952,175.00
b. Step & Column Adjustment				38,000.00		39,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,465,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,379,175.00	(17.03%)	6,952,175.00	.56%	6,991,175.00
3. Employee Benefits	3000-3999	14,434,567.00	(4.71%)	13,755,000.00	.69%	13,850,000.00
4. Books and Supplies	4000-4999	28,561,258.00	(87.19%)	3,658,404.00	3.20%	3,775,404.00
5. Services and Other Operating Expenditures	5000-5999	8,713,578.00	(32.00%)	5,925,000.00	5.40%	6,245,000.00
6. Capital Outlay	6000-6999	3,636,631.00	(97.25%)	100,000.00	0.00%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	85,000.00	0.00%	85,000.00	0.00%	85,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,483,339.00	(46.07%)	800,000.00	6.25%	850,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		77,464,969.00	(45.58%)	42,154,000.00	1.58%	42,820,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(13,602,958.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,602,958.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	83,421,577.00	3.52%	86,361,501.00	2.38%	88,414,241.00
2. Federal Revenues	8100-8299	8,366,562.00	(62.53%)	3,135,000.00	.48%	3,150,000.00
3. Other State Revenues	8300-8599	25,597,883.00	(55.99%)	11,265,000.00	2.31%	11,525,000.00
4. Other Local Revenues	8600-8799	13,537,179.00	(18.79%)	10,994,000.00	.10%	11,005,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		130,923,201.00	(14.64%)	111,755,501.00	2.09%	114,094,241.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				42,485,261.00		41,492,261.00
b. Step & Column Adjustment				345,000.00		345,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,338,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,485,261.00	(2.34%)	41,492,261.00	.83%	41,837,261.00
2. Classified Salaries						
a. Base Salaries				18,315,427.00		16,978,427.00
b. Step & Column Adjustment				128,000.00		130,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,465,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,315,427.00	(7.30%)	16,978,427.00	.77%	17,108,427.00
3. Employee Benefits	3000-3999	31,277,847.00	(1.83%)	30,705,000.00	.72%	30,925,000.00
4. Books and Supplies	4000-4999	30,928,886.00	(81.95%)	5,583,404.00	3.13%	5,758,404.00
5. Services and Other Operating Expenditures	5000-5999	14,002,857.00	(18.05%)	11,475,000.00	5.19%	12,070,000.00
6. Capital Outlay	6000-6999	3,728,431.00	(95.79%)	157,000.00	1.91%	160,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	90,732.00	.30%	91,000.00	0.00%	91,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(204,334.00)	(246.82%)	300,000.00	16.67%	350,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		140,625,107.00	(24.07%)	106,782,092.00	1.42%	108,300,092.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(9,701,906.00)		4,973,409.00		5,794,149.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		26,000,283.00		16,298,377.00		21,271,786.00
2. Ending Fund Balance (Sum lines C and D1)		16,298,377.00		21,271,786.00		27,065,935.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	30,200.00		30,200.00		30,200.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,929,321.00		3,252,461.00		3,282,821.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,218,753.00		3,203,463.00		3,249,003.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	8,120,103.00		14,785,662.00		20,503,911.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,298,377.00		21,271,786.00		27,065,935.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,218,753.00		3,203,463.00		3,249,003.00
c. Unassigned/Unappropriated	9790	8,120,103.00		14,785,662.00		20,503,911.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		12,338,856.00		17,989,125.00		23,752,914.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.77%		16.85%		21.93%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	None					
	None					
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		6,696.11		6,798.52		6,821.02
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		140,625,107.00		106,782,092.00		108,300,092.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		140,625,107.00		106,782,092.00		108,300,092.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,218,753.21		3,203,462.76		3,249,002.76
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,218,753.21		3,203,462.76		3,249,002.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH			23,659,568.55	20,989,549.78	16,163,537.22	15,560,994.15	11,479,265.84	10,332,894.19	38,029,092.87	33,246,556.92				
B. RECEIPTS														
LCFF/Revenue Limit Sources														
Principal Apportionment	8010-8019		1,586,334.00	1,586,334.00	4,881,741.00	2,855,403.00	2,855,403.00	2,855,403.00	4,500,000.00	0.00	0.00			
Property Taxes	8020-8079		1,765.25	71,195.38	117,344.13	80,280.56	94,166.09	25,500,000.00	360,000.00	150,000.00				
Miscellaneous Funds	8080-8099		642,872.33	(822,197.00)	(171,621.00)	(114,414.00)	(114,414.00)	(114,414.00)	(114,414.00)	(114,414.00)				
Federal Revenue	8100-8299		290,147.00	23,863.00	695,161.50	(58,077.72)	515,943.11	225,000.00	375,000.00	75,000.00				
Other State Revenue	8300-8599		636,293.00	94,563.00	650,897.00	2,749,828.96	3,417,891.31	2,500,000.00	2,500,000.00	250,000.00				
Other Local Revenue	8600-8799		205,480.05	271,185.64	559,105.18	1,084,752.85		1,950,000.00	850,000.00	235,000.00				
Interfund Transfers In	8910-8929													
All Other Financing Sources	8930-8979													
TOTAL RECEIPTS			3,362,891.63	1,224,964.02	6,732,627.81	6,597,773.65	7,410,356.57	34,560,586.00	3,970,586.00	595,586.00				
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		805,374.23	3,646,189.27	3,671,160.70	3,714,384.12	3,685,260.97	3,800,000.00	3,750,000.00	3,750,000.00				
Classified Salaries	2000-2999		675,478.04	1,173,205.49	1,194,920.29	1,293,878.22	2,032,743.92	2,000,000.00	1,500,000.00	1,500,000.00				
Employee Benefits	3000-3999		665,479.82	1,993,174.75	2,041,342.34	2,049,130.47	2,212,099.08	2,600,000.00	2,600,000.00	2,600,000.00				
Books and Supplies	4000-4999		153,399.43	349,559.47	585,263.02	394,240.80	310,124.16	300,000.00	300,000.00	500,000.00				
Services	5000-5999		1,219,008.14	329,465.04	725,463.07	804,749.50	805,234.56	800,000.00	750,000.00	200,000.00				
Capital Outlay	6000-6599			131,781.60	170,578.75	277,443.27	612,498.09	100,000.00	100,000.00	200,000.00				
Other Outgo	7000-7499		272.00	272.00	490.00	490.00	490.00	490.00	490.00	740.00				
Interfund Transfers Out	7600-7629													
All Other Financing Uses	7630-7699													
TOTAL DISBURSEMENTS			3,519,011.66	7,623,647.62	8,389,218.17	8,534,316.38	9,658,450.78	9,600,490.00	9,000,490.00	8,750,740.00				
D. BALANCE SHEET ITEMS														
<u>Assets and Deferred Outflows</u>														
Cash Not In Treasury	9111-9199		777,139.75	3,458.14					29,507.79					
Accounts Receivable	9200-9299		540,424.10	1,535,364.78	864,963.05	1,448,406.69	945,022.34	1,200,000.00	1,200,000.00	2,200,000.00				
Due From Other Funds	9310				0.00		1,066,483.05	500,000.00	500,000.00	271,031.87				
Stores	9320							(41,386.35)						
Prepaid Expenditures	9330				(39,900.00)									
Other Current Assets	9340								17,860.26					

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	1,317,563.85	1,538,822.92	825,063.05	1,448,406.69	2,011,505.39	1,658,613.65	1,747,368.05	2,471,031.87
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		3,831,462.59	(33,848.12)	(228,984.24)	519,516.11	(156,700.22)	(40,450.95)	1,000,000.00	1,000,000.00
Due To Other Funds	9610						1,066,483.05	500,000.00	500,000.00	274,031.87
Current Loans	9640									
Unearned Revenues	9650					3,074,076.16		(1,537,038.08)		
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	3,831,462.59	(33,848.12)	(228,984.24)	3,593,592.27	909,782.83	(1,077,489.03)	1,500,000.00	1,274,031.87
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(2,513,898.74)	1,572,671.04	1,054,047.29	(2,145,185.58)	1,101,722.56	2,736,102.68	247,368.05	1,197,000.00
E. NET INCREASE/DECREASE (B - C + D)			(2,670,018.77)	(4,826,012.56)	(602,543.07)	(4,081,728.31)	(1,146,371.65)	27,696,198.68	(4,782,535.95)	(6,956,154.00)
F. ENDING CASH (A + E)			20,989,549.78	16,163,537.22	15,560,994.15	11,479,265.84	10,332,894.19	38,029,092.87	33,246,556.92	26,288,402.92
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	OCTOBER	26,288,402.92	20,298,498.92	28,938,836.15	25,286,559.75				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	6,100,000.00	4,800,000.00	4,800,000.00	5,378,253.00	0.00		39,343,468.00	39,343,468.00
Property Taxes	8020-8079	100,000.00	14,000,000.00	1,475,000.00	2,102,657.59			44,052,409.00	44,052,409.00
Miscellaneous Funds	8080-8099	(114,414.00)	(100,000.00)	(100,000.00)	1,263,129.67			25,700.00	25,700.00
Federal Revenue	8100-8299	25,000.00	400,000.00	500,000.00	2,000,000.00	3,299,525.11		8,366,562.00	8,366,562.00
Other State Revenue	8300-8599	200,000.00	800,000.00	500,000.00	6,000,000.00	5,298,389.73		25,597,883.00	25,597,883.00
Other Local Revenue	8600-8799	150,000.00	500,000.00	500,000.00	6,000,000.00	590,288.22		13,537,179.00	13,537,179.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		6,460,586.00	20,400,000.00	7,675,000.00	22,744,040.26	9,188,203.06	0.00	130,923,201.00	130,923,201.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,750,000.00	3,750,000.00	3,750,000.00	4,000,000.00	412,891.71		42,485,261.00	42,485,261.00
Classified Salaries	2000-2999	1,600,000.00	1,600,000.00	1,600,000.00	1,800,000.00	345,201.04		18,315,427.00	18,315,427.00
Employee Benefits	3000-3999	2,600,000.00	2,700,000.00	2,700,000.00	3,500,000.00	3,016,620.54		31,277,847.00	31,277,847.00
Books and Supplies	4000-4999	1,500,000.00	1,500,000.00	1,500,000.00	2,500,000.00	21,036,299.12		30,928,886.00	30,928,886.00
Services	5000-5999	1,000,000.00	1,500,000.00	1,500,000.00	1,500,000.00	2,868,936.69		14,002,857.00	14,002,857.00
Capital Outlay	6000-6599	1,800,000.00	100,000.00	50,000.00	186,129.29	0.00		3,728,431.00	3,728,431.00
Other Outgo	7000-7499	490.00	490.00	490.00	(118,806.00)	0.00		(113,602.00)	(113,602.00)
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		12,250,490.00	11,150,490.00	11,100,490.00	13,367,323.29	27,679,949.10	0.00	140,625,107.00	140,625,107.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							810,105.68	
Accounts Receivable	9200-9299	1,800,000.00	72,406.20	982.00				11,807,569.16	
Due From Other Funds	9310	0.00	0.00	0.00				2,337,514.92	
Stores	9320							(41,386.35)	
Prepaid Expenditures	9330							(22,039.74)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,800,000.00	72,406.20	982.00	0.00	0.00	0.00	14,891,763.67	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,500,000.00	181,578.97					7,572,574.14	
Due To Other Funds	9610	500,000.00	500,000.00	227,768.40				3,568,283.32	
Current Loans	9640							0.00	
Unearned Revenues	9650							1,537,038.08	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		2,000,000.00	681,578.97	227,768.40	0.00	0.00	0.00	12,677,895.54	
<u>Nonoperating</u>									
Suspense Cleaning	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(200,000.00)	(609,172.77)	(226,786.40)	0.00	0.00	0.00	2,213,868.13	
E. NET INCREASE/DECREASE (B - C + D)		(5,989,904.00)	8,640,337.23	(3,652,276.40)	9,376,716.97	(18,491,746.04)	0.00	(7,488,037.87)	(9,701,906.00)
F. ENDING CASH (A + E)		20,298,498.92	28,938,836.15	25,286,559.75	34,663,276.72				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								16,171,530.68	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,343,662.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 88,716,873.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.77%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 3,973,397.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,036,560.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	558,593.66
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,568,550.66
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,568,550.66
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	81,661,809.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,977,760.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,600,231.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	794,657.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,480,437.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	305,030.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,028,205.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	197,947.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	23,300.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	14,258,214.34
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,065,100.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,840,500.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	133,233,190.34
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.18%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.18%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	5,568,550.66
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	354,179.92
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.22%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.22%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.98%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved indirect cost rate: 5.22%

Highest rate used in any program: 5.98%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,199,481.00	121,136.00	5.51%
01	3010	550,763.00	27,856.00	5.06%
01	3182	437,941.00	22,860.00	5.22%
01	3219	769,551.00	35,358.00	4.59%
01	3310	1,363,294.00	71,579.00	5.25%
01	3315	66,527.00	3,473.00	5.22%
01	3550	51,173.00	2,671.00	5.22%
01	4035	207,451.00	10,828.00	5.22%
01	4203	179,185.00	3,583.00	2.00%
01	6010	50,000.00	2,610.00	5.22%
01	6266	1,617,720.00	86,636.00	5.36%
01	6387	1,041,142.00	27,998.00	2.69%
01	6388	9,607.00	384.00	4.00%
01	6500	18,693,907.00	597,469.00	3.20%
01	6520	129,172.00	6,743.00	5.22%
01	6536	120,886.00	6,311.00	5.22%
01	6537	557,756.00	24,309.00	4.36%
01	6546	782,222.00	33,854.00	4.33%
01	6547	325,602.00	17,932.00	5.51%
01	6690	86,035.00	4,491.00	5.22%
01	7422	957,595.00	22,474.00	2.35%
01	7435	6,186,207.00	322,920.00	5.22%
01	7810	332,636.00	17,364.00	5.22%
01	9010	10,587,783.00	12,500.00	0.12%
11	6371	293,676.00	12,515.00	4.26%
11	6391	1,900,329.00	81,515.00	4.29%
11	9010	144,047.00	161.00	0.11%
13	5310	1,840,500.00	110,143.00	5.98%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(15,650.00)	0.00	(204,334.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	1,900.00	0.00	94,191.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	13,750.00	0.00	110,143.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	15,650.00	(15,650.00)	204,334.00	(204,334.00)	0.00	0.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	6,023.91	6,023.60	0.0%	Met
	Charter School	989.89	988.22		
	Total ADA	7,013.80	7,011.82		
1st Subsequent Year (2023-24)	District Regular	5,809.00	5,808.52	0.0%	Met
	Charter School	990.00	990.00		
	Total ADA	6,799.00	6,798.52		
2nd Subsequent Year (2024-25)	District Regular	5,831.00	5,831.02	0.0%	Met
	Charter School	990.00	990.00		
	Total ADA	6,821.00	6,821.02		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	6,111.00	6,037.00	
	Charter School	1,083.00	1,057.00	
	Total Enrollment	7,194.00	7,094.00	(1.4%)
1st Subsequent Year (2023-24)	District Regular	6,135.00	6,135.00	
	Charter School	1,083.00	1,083.00	
	Total Enrollment	7,218.00	7,218.00	0.0%
2nd Subsequent Year (2024-25)	District Regular	6,159.00	6,159.00	
	Charter School	1,083.00	1,083.00	
	Total Enrollment	7,242.00	7,242.00	0.0%

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)				
	District Regular	6,145	6,467	
	Charter School	993	1,054	
	Total ADA/Enrollment	7,138	7,521	94.9%
Second Prior Year (2020-21)				
	District Regular	6,217	6,403	
	Charter School	921	974	
	Total ADA/Enrollment	7,138	7,377	96.8%
First Prior Year (2021-22)				
	District Regular	5,651	6,193	
	Charter School	938	1,010	
	Total ADA/Enrollment	6,589	7,203	91.5%
Historical Average Ratio:				94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				94.9%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)					
	District Regular	5,708	6,037		
	Charter School	988	1,057		
	Total ADA/Enrollment	6,696	7,094	94.4%	Met
1st Subsequent Year (2023-24)					
	District Regular	5,809	6,135		
	Charter School	990	1,083		
	Total ADA/Enrollment	6,799	7,218	94.2%	Met
2nd Subsequent Year (2024-25)					
	District Regular	5,831	6,159		
	Charter School	990	1,083		
	Total ADA/Enrollment	6,821	7,242	94.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. **CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
Current Year (2022-23)	80,575,823.00	83,303,877.00	3.4%	Not Met
1st Subsequent Year (2023-24)	83,691,052.00	86,361,501.00	3.2%	Not Met
2nd Subsequent Year (2024-25)	86,406,225.00	88,414,241.00	2.3%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

This variance is due to the increase in the base augmentation from 3.28% at May Revise to 6.7% at final State Budget Adoption. This permanently increased the base in both the current FY (22-23) and the two subsequent years.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2019-20)	51,631,251.38	
Second Prior Year (2020-21)	50,568,107.42	55,262,220.57	91.5%
First Prior Year (2021-22)	54,476,401.00	60,528,497.00	90.0%
	Historical Average Ratio:		90.6%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.6% to 93.6%	87.6% to 93.6%	87.6% to 93.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	Current Year (2022-23)	57,093,372.00	63,160,138.00	
1st Subsequent Year (2023-24)	57,590,092.00	64,628,092.00	89.1%	Met
2nd Subsequent Year (2024-25)	58,106,092.00	65,480,092.00	88.7%	Met

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2022-23)	6,579,174.00	8,366,562.00	27.2%	Yes
1st Subsequent Year (2023-24)	3,030,000.00	3,135,000.00	3.5%	No
2nd Subsequent Year (2024-25)	3,121,000.00	3,150,000.00	.9%	No

Explanation:
(required if Yes)

The variance from Adopted Budget to 1st Interim is due to 2021-22 carryover and deferred revenue as well as new COVID funds.

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

Current Year (2022-23)	10,425,619.00	25,597,883.00	145.5%	Yes
1st Subsequent Year (2023-24)	9,866,000.00	11,265,000.00	14.2%	Yes
2nd Subsequent Year (2024-25)	9,995,000.00	11,525,000.00	15.3%	Yes

Explanation:
(required if Yes)

The variance is due to an increase in the budget for 2021-22 Carryover as well as the new One-time funds from the State included in the final State Budget that is intended to be expended over several years. In addition an ongoing increase in ELOP funding from approx. \$600K to \$1.7 million per year.

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

Current Year (2022-23)	10,003,805.00	13,537,179.00	35.3%	Yes
1st Subsequent Year (2023-24)	10,035,000.00	10,994,000.00	9.6%	Yes
2nd Subsequent Year (2024-25)	10,070,000.00	11,005,000.00	9.3%	Yes

Explanation:
(required if Yes)

This variance is due to 2021-22 carry over in local grants as well as an increase in new grant opportunities.

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

Current Year (2022-23)	5,375,833.00	30,928,886.00	475.3%	Yes
1st Subsequent Year (2023-24)	3,909,000.00	5,583,404.00	42.8%	Yes
2nd Subsequent Year (2024-25)	4,094,000.00	5,758,404.00	40.7%	Yes

Explanation:
(required if Yes)

The variance in materials and supplies is due in large part to posting prior year carry over in 2022-23 as well as ongoing new expenditures related to increase in funding for ELOP and other Federal and State grants that are intended to be expended over several years.

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

Current Year (2022-23)	13,004,826.00	14,002,857.00	7.7%	Yes
1st Subsequent Year (2023-24)	11,124,715.00	11,475,000.00	3.1%	No
2nd Subsequent Year (2024-25)	11,656,215.00	12,070,000.00	3.5%	No

Explanation:
(required if Yes)

The variance is due in large part to posting prior year carryover in 2022-23 and related expenditures for Federal, State, and local grants.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	27,008,598.00	47,501,624.00	75.9%	Not Met
1st Subsequent Year (2023-24)	22,931,000.00	25,394,000.00	10.7%	Not Met
2nd Subsequent Year (2024-25)	23,186,000.00	25,680,000.00	10.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	18,380,659.00	44,931,743.00	144.5%	Not Met
1st Subsequent Year (2023-24)	15,033,715.00	17,058,404.00	13.5%	Not Met
2nd Subsequent Year (2024-25)	15,750,215.00	17,828,404.00	13.2%	Not Met

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

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

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

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

The variance from Adopted Budget to 1st Interim is due to 2021-22 carry over and deferred revenue as well as new COVID funds.

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

The variance is due to an increase in the budget for 2021-22 Carryover as well as the new One-time funds from the State included in the final State Budget that is intended to be expended over several years. In addition an ongoing increase in ELOP funding from approx. \$600K to \$1.7 million per year.

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

This variance is due to 2021-22 carry over in local grants as well as an increase in new grant opportunities.

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

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

The variance in materials and supplies is due in large part to posting prior year carry over in 2022-23 as well as ongoing new expenditures related to increase in funding for ELOP and other Federal and State grants that are intended to be expended over several years.

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

The variance is due in large part to posting prior year carry over in 2022-23 and related expenditures for Federal, State, and local grants.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,989,749.66	3,603,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		3,603,000.00	

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 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)	8.8%	16.8%	21.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.9%	5.6%	7.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2022-23)	3,901,052.00	63,160,138.00	N/A	Met
1st Subsequent Year (2023-24)	4,973,409.00	64,628,092.00	N/A	Met
2nd Subsequent Year (2024-25)	5,794,149.00	65,480,092.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	16,298,377.00	Met
1st Subsequent Year (2023-24)	21,271,786.00	Met
2nd Subsequent Year (2024-25)	27,065,935.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2022-23)	34,663,276.72	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	6,696.11	6,798.52	6,821.02
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

None

None

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds	0.00		
		0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	140,625,107.00	106,782,092.00	108,300,092.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	140,625,107.00	106,782,092.00	108,300,092.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,218,753.21	3,203,462.76	3,249,002.76

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

0.00	0.00	0.00
4,218,753.21	3,203,462.76	3,249,002.76

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,218,753.00	3,203,463.00	3,249,003.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	8,120,103.00	14,785,662.00	20,503,911.00
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	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)	12,338,856.00	17,989,125.00	23,752,914.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.77%	16.85%	21.93%
District's Reserve Standard (Section 10B, Line 7):	4,218,753.21	3,203,462.76	3,249,002.76
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(17,660,752.00)	(17,592,815.00)	-.4%	(67,937.00)	Met
1st Subsequent Year (2023-24)	(17,950,000.00)	(18,000,000.00)	.3%	50,000.00	Met
2nd Subsequent Year (2024-25)	(18,250,000.00)	(18,400,000.00)	.8%	150,000.00	Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	50,000.00	0.00	-100.0%	(50,000.00)	Not Met
2nd Subsequent Year (2024-25)	75,000.00	0.00	-100.0%	(75,000.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Due to the level of Cafeteria Funding reserves that increased due to Universal Meals, the District is not projecting a contribution to the Cafeteria Fund in the subsequent two years.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	21	Debt Service Fund 51	74xx;74xx	7,236,908
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	15	General Fund 0X Fund 11; Cafeteria Fund 13	2xxx; 3xxx	456,849

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022-23
TOTAL:				7,693,757

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	9,360,100	4,457,281	4,530,456	4,220,738
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	25,000	25,000	25,000	25,000

Other Long-term Commitments (continued):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022-23

Total Annual Payments:	9,385,100	4,482,281	4,555,456	4,245,738
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2 OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability		
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00

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

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

3 OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2022-23)		
1st Subsequent Year (2023-24)		
2nd Subsequent Year (2024-25)		

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2022-23)	18,000.00	18,000.00
1st Subsequent Year (2023-24)	18,000.00	18,000.00
2nd Subsequent Year (2024-25)	18,000.00	18,000.00

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2022-23)	456,849.00	456,849.00
1st Subsequent Year (2023-24)	456,849.00	456,849.00
2nd Subsequent Year (2024-25)	456,849.00	456,849.00

d. Number of retirees receiving OPEB benefits

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2022-23)	2	2
1st Subsequent Year (2023-24)	2	2
2nd Subsequent Year (2024-25)	2	2

4. Comments:



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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

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

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
- Current Year (2022-23)
- 1st Subsequent Year (2023-24)
- 2nd Subsequent Year (2024-25)

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

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

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	420.9	421.3	415.0	415.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: [] End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 423,000

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Yes	No	No
	5,675,000	5,675,000	5,675,000
	0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

--	--	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Yes	Yes	Yes
	423,000	423,000	423,000
	0.0%	0.0%	0.0%

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

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

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

Certificated (Non-management) - Other

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

None.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	311.8	327.5	315.0	315.0

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Oct 11, 2022

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

[Empty]

If Yes, date of Superintendent and CBO certification:

Oct 11, 2022

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

Yes

If Yes, date of budget revision board adoption:

Dec 13, 2022

4. Period covered by the agreement:

Begin Date: Jul 01, 2020

End Date: Jun 30, 2023

5. Salary settlement:

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

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

5,300,000		
2.5% Increase in 2020-21; 6% Incr 2021-22; 8% Incr 2022-23		

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

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

General Fund, COVID Funds (one-time), Cafeteria Fund, and Adult Ed Fund. See TA

Negotiations Not Settled

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

[Empty]

7. Amount included for any tentative salary schedule increases

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

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

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

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

--	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	173,000	173,000	173,000
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

Classified (Non-management) - Other

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

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

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

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

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	57.5	73.2	70.2	70.2

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

107,000

4. Amount included for any tentative salary schedule increases

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
Total cost of H&W benefits	835,000	835,000	835,000
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are step & column adjustments included in the interim and MYPs?	Yes	No	No
Cost of step & column adjustments	35,000	35,000	35,000
Percent change in step and column over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
Total cost of other benefits	50,000	50,000	50,000
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

ADDITIONAL FISCAL INDICATORS

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

- | | |
|--|----------------------------------|
| A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="No"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <input type="text" value="No"/> |
| A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="No"/> |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="No"/> |

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

Comments:
(optional)

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First Interim
Projected Totals 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Petaluma City Elementary/Joint Union High

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)

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery Instructional Materials (Resource 6300). **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. **Passed**

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as It provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

First Interim
Actuals to Date 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Petaluma City Elementary/Joint Union High

Sonoma County

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