



2022-2023 First Interim

December 14, 2022

Tahoe Truckee Unified School District
11603 Donner Pass Road
Truckee, CA 96161

Executive Summary

Introduction

The education code requires all school districts to prepare a First Interim report for the 2022 - 2023 school year by December 15th. The First Interim report contains all activity and any proposed budget revisions as of October 31, 2022. These budget revisions are based on information made available after the initial 2022 - 2023 Budget Adoption approved on June 21, 2022 and the 45 Day Budget Revision (45 Day Revise) approved on August 3, 2022. Explanations for these changes are included in the Financial Summary below.

Financial Summary and Assumptions

Enclosed you will find the 2022 - 2023 First Interim report for TTUSD. The attached report is in the Standardized Account Code System (SACS) financial reporting format. This executive summary includes financial data that summarizes and explains the SACS report. The following section provides descriptions of the major funding sources and expenditure categories for the General Fund and highlights any significant changes made since the last Board Approved Operating Budget (45 Day Revision) was approved in August 2022. These comparisons in this summary are being made between the 2022 - 2023 First Interim Budget revisions (i.e., the Projected Year Totals column found in the SACS report) and the 2022 - 2023 Board Approved Operating Budget (45 Day Budget Revise). Also included is information pertaining to budget changes made to the Original Adopted Budget at the 45 Day Revision.

Revenue

Overall, the 2022 - 2023 First Interim report shows an increase in revenue of \$600,255 when compared to the 2022 - 2023 45 Day Revision. This is in addition to the \$9,918,991 increase in revenues approved in the 45 Day Revise. These increases are a result of a combination of newly projected ongoing property taxes, carryover funds, local grants, program funding and one-time revenues. Please review the summaries below.

1. **Property Taxes/State Aid/EPA** - The majority of revenue in this category is property taxes but it also includes Proposition 30 funding and State Aid (former State Categoricals). Property taxes consist of homeowner's exemptions, timber yield taxes, secured roll taxes, and unsecured roll taxes. This category increased by \$2,409,272 at the 45 Day Revision and an additional \$61,106 at First Interim. The following provides more detail of the funding sources included in this category:
 - a. **Property Taxes** - The 2022 - 2023 County Tax Rolls have assessed properties within the District at a higher value than was originally projected at budget adoption. As a result, property taxes increased by \$2,314,613 at the 45 Day Revision. There were no changes at First Interim
 - b. **Community Redevelopment Funds (Former RDA)** – This category increased by \$207,000 at the 45 Day Revision. There were no changes at First Interim.
 - c. **State Aid** - In 2012-13 the district received approximately \$1.9 million in State Categorical funding as State Revenue. With the adoption of LCFF, these categorical programs were absorbed into the LCFF calculation. Since TTUSD is a Basic Aid district, it now receives this amount in a lump sum under the LCFF/Revenue Limit category.

- d. EPA (Proposition 30) – We estimate that we will receive \$735,804 in Proposition 30 funds in 2022 - 2023.
 - e. Transfers to Charter School: We currently fund the general-purpose entitlement grants for SELS through our property tax collections. This is called our in-lieu property tax obligation. SELS is funded according to the LCFF model. The per student LCFF funding amounts are updated by the State annually. When the State increases the LCFF funding, our in-lieu tax obligation increases, thereby reducing our overall property taxes. At the 45 Day Revision, the estimated 2022 - 2023 in-lieu property tax transfer was \$2,018,745. An increase of \$112,341 over the Original Budget. The estimate at First Interim is \$1,998,588, a decrease of \$20,137.
 - f. Increase of \$43,990 in Special Education property taxes distributed from the SELPA.
2. **Federal Revenue** - This revenue category consists of funding for all Federal programs to include: Title I, Title II, Title III, IDEA (Federal Special Education Grants), Elementary and Secondary School Emergency Relief (ESSER) funds, and State Expanded Learning Opportunity (ELO) grants. No Changes were made at the 45 Day Revision. Since the 45 Day Revision, Federal funding has increased by \$125,915 due to the following:
- a. Federal Title I, II, and III program revenues have increased by \$102,772 since the 45 Day Revision due to increased award amounts and carryover.
 - b. Increase of \$6,634 in ESSA School Improvement grants.
 - c. Increase of \$15,000 in Forest Reserve funding.
3. **State Revenue** - This revenue source is mainly composed of lottery awards, funding for the Mandate Block Grant, and one-time State funding. State revenue was increased by \$7,509,719 at the 45 Day Revision. Since the 45 Day Revision, State funding has increased by an additional \$301,820. These increases are attributed to:
- a. One-time Arts, Music, Instructional Materials Block Grant - The 2022 - 2023 Proposed State Budget included nearly \$3.6 Billion in one-time funding to obtain standards-aligned professional development and instructional materials in specified areas, obtain professional development on improving school culture, develop diverse and culturally relevant book collections, operational costs and COVID personal protective equipment. The District's allocation is \$2,273,411. This is a decrease of \$8,469 from the 45 Day Revision.
 - b. One-time Learning Recovery Emergency Block Grant - The 2022 - 2023 Proposed State Budget included \$7.93 Billion in one-time funding to be used for learning recovery initiatives through the 2027-28 school year that, at a minimum, support academic learning recovery, and staff and pupil social and emotional well-being. The District's allocation is \$3,209,936. This is a decrease of \$11,605 from the 45 Day Revision.
 - c. Expanded Learning Opportunities Program - The 2022 - 2023 Proposed State Budget included additional ongoing funding for Districts to implement before and after school and summer school enrichment programs for unduplicated students in Kindergarten through sixth grade. The District estimated it would receive \$541,516 at Budget Adoption. This increased by \$808,688 at the 45 Day Revision.
 - d. STRS On-Behalf Contribution. There are three contributors to the STRS retirement fund: the employer, the employee, and the State of California. GASB 68 requires school districts

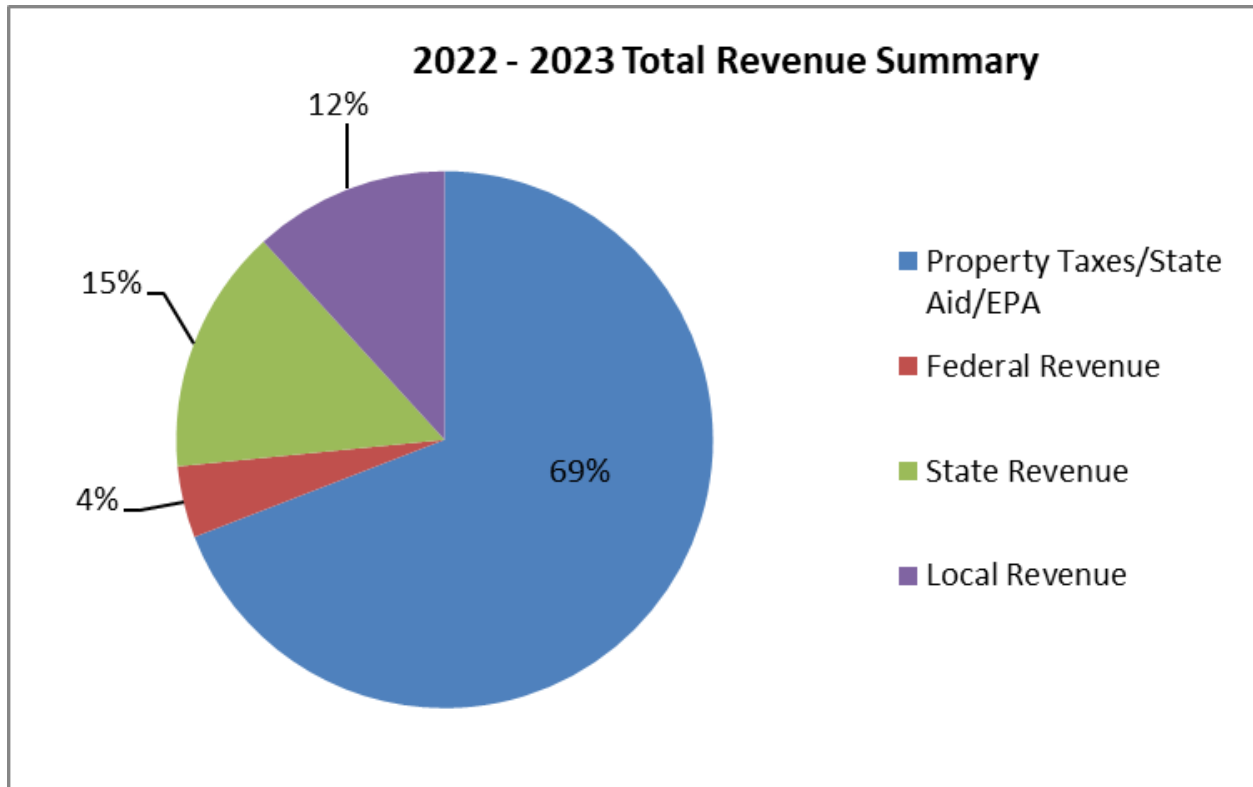
to recognize the State's annual contribution to STRS (the "on-behalf contribution") in their general ledger. This results in an entry in the benefits expenditure category (the cost) and an offsetting revenue entry. The amount of this contribution is estimated throughout the year and finalized at year-end. The estimate for both STRS On-behalf revenues and expenditures was \$3,223,345 at budget adoption. There is no change to this estimate at First Interim.

- e. Increase in lottery funding of \$70,944.
 - f. Increase of \$27,621 for one-time Special Education Dispute Resolution grants.
 - g. Increase of \$310,731 for one-time Special Education Learning Recovery funding.
 - h. Increase of \$25,136 in Mental Health funding.
 - i. Increase of \$189,126 in temporary Special Education Early Intervention funding.
 - j. Transportation Reimbursement Funding was estimated at \$1,200,000 at the 45 Day Revise. This estimate has been decreased by approximately \$300,000 at First Interim.
4. **Local Revenue** - Major components of this revenue source are the Measure AA parcel tax, RDA pass-thru funding, facility use fees, interagency fees, local grants and special education funding. The 2022 - 2023 First Interim shows an increase of \$111,414 in local revenue when compared to the 45 Day Revise. This increase is attributed to:
- a. \$79,278 decrease in local Special Education funding.
 - b. \$219,837 increase in local donations.
 - c. \$15,000 increase in interest earnings.
 - d. Decrease of \$32,745 in transportation trip charges.

The table and graph below and on the next page summarize the changes in revenue between the Adopted Budget and First Interim:

**2022 - 2023 Adopted Budget, 45 Day Revise and First Interim
Unrestricted and Restricted Revenues**

Revenue	2022 - 2023 Adopted Budget	2022 - 2023 45 Day Revise	2022 - 2023 First Interim	Increase/ (Decrease) From 45 Day Revise
Property Taxes/State Aid/EPA	\$ 62,751,952	\$ 65,161,224	\$ 65,222,330	\$ 61,106
Federal Revenue	\$ 3,949,551	\$ 3,949,551	\$ 4,075,466	\$ 125,915
State Revenue	\$ 6,155,087	\$ 13,664,806	\$ 13,966,626	\$ 301,820
Local Revenue	\$ 11,017,456	\$ 11,017,456	\$ 11,128,870	\$ 111,414
Total Revenue	\$ 83,874,046	\$ 93,793,037	\$ 94,393,292	\$ 600,255



Expenditures

The 45 Day Revise had included an additional \$1,473,722 in staffing and professional services expenditures. Since the 45 Day Revise, the overall expenditures have decreased by \$1,231,726. There are some significant changes within the individual expenditure categories that require some explanation. The following is breakdown of the different general fund expenditure categories along with explanations for the First Interim changes.

1. **Certificated Salaries** - This category includes salaries and wages for all teachers, certificated specialists, site and certificated administrators, substitutes, and psychologists. The salaries for certificated decreased by \$328,576 from the 45 Day Revise. This decrease was attributed to:
 - a. At the 45 Day Revise the following were added:
 - i. \$294,000 in additional temporary FTE increases, new positions and overages.
 - ii. \$215,000 for 2.0 FTE Assistant Principals at Alder Creek Middle School and Truckee High School
 - b. Since the 45 Day Revise the following decreases have occurred:
 - i. \$107,500 decrease of 1.0 FTE Assistant Principal. 1.0 FTE Assistant Principal was already included in the adopted budget.
 - ii. Decrease of 1.0 FTE temporary Teacher on Special Assignment.
 - iii. \$150,000 temporary Decrease of 2.0 FTE teachers at various sites.
 - iv. \$110,000 increase in certificated substitute costs.
 - v. \$70,000 increase for temporary nurse.

- vi. \$280,000 in savings resulting from current vacancies, vacant positions filled at lesser salaries than originally budgeted, and late hires.
 - vii. Remaining \$100,000 variance comprised of additional temporary staffing and extra duty, salary savings, and position adjustments.
2. **Classified Salaries** - These expenditures include all non-certificated district support staff to include district office personnel, bus drivers, maintenance and custodial staff, site support staff, instructional aids, classified management, and others. Classified salaries decreased by \$811,335 from the 2022 - 2023 45 Day Revision due to the following:
- a. At the 45 Day Revision the following were added:
 - i. \$386,000 in additional temporary FTE increases, new positions, and Special Education Instructional Assistants.
 - b. Since the 45 Day Revision the following decreases have occurred:
 - i. \$130,000 decrease from transportation vacancies
 - ii. \$210,000 decrease from custodial vacancies.
 - iii. \$175,000 decrease from Special Education Instructional Assistant vacancies.
 - iv. \$152,315 vacancy savings from various positions throughout the District
 - v. \$42,000 decrease in Career Technical Education support staffing.
 - vi. Remaining variance comprised of temporary staffing and extra duty decreases, salary savings, and position adjustments.
3. **Employee Benefits** - This expenditure area includes all payments relating to payroll taxes (social security, unemployment insurance, Medicare, workers comp, etc.), retirement plans (i.e., CALPERS, STRS), and health and welfare benefits. The rates for payroll taxes are determined by the State and federal Government and our workers compensation carrier. The rates for CALPERS and STRS are determined each year by the individual retirement plans. The amount of payroll taxes and retirement contributions are directly tied to the amount of salaries; as salaries increase the predetermined payroll tax, CALPERS, and STRS rates are applied to the additional salary. The District currently has a cap on health and welfare benefits of \$8,900 per year for employees only, \$10,300 per year for employees plus one, and \$14,100 per year for employees plus family. The First Interim benefits expenditures decreased by \$791,648 compared to the 2022 - 2023 45 Day Revision. The majority of this decrease can be attributed:
- a. At the 45 Day Revision the following were added:
 - i. \$453,000 in additional payroll liabilities and health and welfare benefits resulting from staffing additions.
 - b. Since the 45 Day Revision the following decreases have occurred:
 - i. \$791,648 decrease in payroll liabilities and health and welfare benefits due to vacancies, decreases in budgeted salaries and position changes.
4. **Books and Supplies** - The 2022 - 2023 First Interim budget for materials and supplies shows an overall increase of nearly \$372,520 when compared to 2022 - 2023 45 Day Revision. This change is

a result of many positive and negative adjustments in different program resources. The following highlights the major changes in 2022 - 2023 for the books and supplies category:

- a. Increase of \$22,088 for purchase of equipment (coolers, wash machine/dryers).
- b. Increase of \$8,125 for purchase of bear proof trash enclosures.
- c. Increase of \$5,153 for purchase of classroom furniture for KBE classroom.
- d. Increase of \$20,000 for safety budget.
- e. Increase of \$7,500 for purchase of site custodial equipment supplies.
- f. Increase of \$7,500 to fuel expense in transportation.
- g. Increase of \$27,769 in Site Operation for carryover at Truckee High.
- i. Increase of \$100,000 to Lottery Instructional Material budget.
- j. Increase of \$250,000 for Arts and Music Instructional Block Grant.
- k. Decrease of \$76,807 in Site Operational due to account reclassification.
- l. Decrease of \$42,288 in A-G Grant due to account reclassification.
- m. Decrease of \$20,628 for account reclassification.

5. **Services and Other Operating Expenditures** - This category includes expenditures for professional services, legal counsel, utilities, repairs, and service contracts. There is an increase of approximately \$1,016,121 in services and operating expenditures when comparing the 2022 - 2023 45 Day revise to First Interim.

- a. At the 45 Day Revise the following were added:
 - i. \$125,000 increase for contracted services and utilities.
- b. Since the 45 Day Revise the following changes have occurred:
 - i. \$129,727 increase for athletic travel and transportation.
 - ii. \$140,956 increase in general travel and conferences associated with various professional development and program.
 - iii. \$27,000 decrease in Chromebook insurance purchases.
 - iv. \$50,000 increase in utilities.
 - v. \$123,000 increase for salary study.
 - vi. \$130,000 increase for technology licenses and software.
 - vii. \$50,000 increase for phone system upgrades.
 - viii. \$46,108 for Title I carryover.
 - ix. \$52,856 for Educator Effectiveness budget re-allocation.
 - x. \$59,000 increase in Special Education and mental health contracted services.
 - xi. \$55,242 increase in Special Education Dispute Resolution funding.
 - xii. \$50,000 increase from Special Education Learning Recovery funding.
 - xiii. \$97,000 for temporary custodial services.

6. **Capital Outlay** - All building and capital improvements as well as large equipment purchases are within this category. The First Interim capital outlay budget increased by \$111,058 due to:

- a. \$238,000 increase for security cameras encumbered in 2021 – 2022.
- b. \$126,942 decrease from budget re-allocation for non-capitalized equipment purchases.

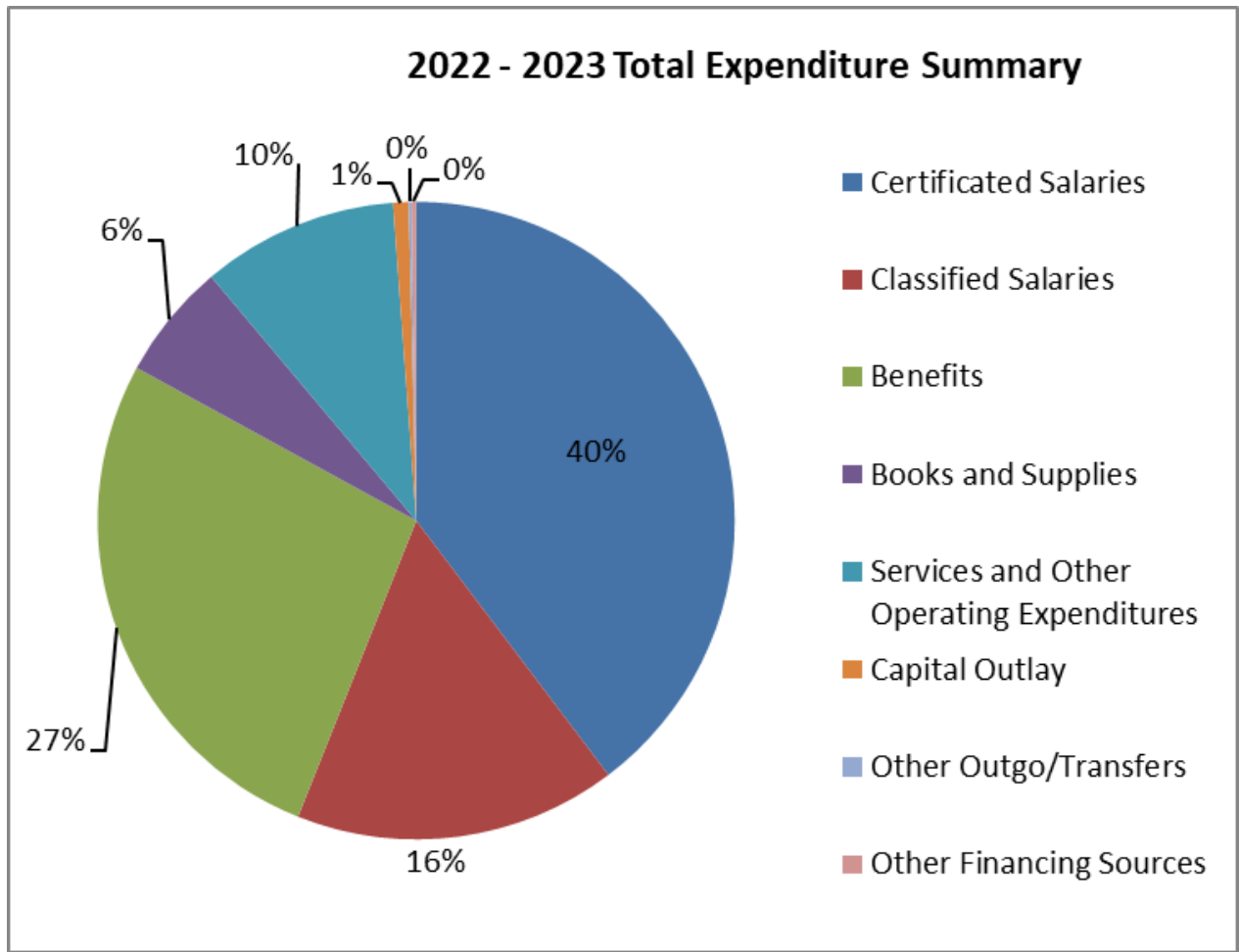
7. **Other Outgo** - This category combines debt service payments and indirect costs (allowable transfers from restricted programs to the unrestricted general fund for providing administrative services). This category has decreased by \$146,045.
8. **Other Financing Sources/Uses** - This category includes transfers (or contributions) from the unrestricted general fund to programs in other funds such as pre-school, food service and deferred maintenance. These expenditures have decreased by \$682,026 at First Interim. This is due to increased revenues in the food service program and new grant funding received for our STEPP program.
9. **Contributions** - These are the contributions from the unrestricted general fund to restricted general fund programs such as special education. There is a decrease to contributions in the amount of \$622,364 since the 45 Day Revise.
 - a. \$514,535 decrease to special education due to vacancy savings and movement of salaries and benefits to mental health and one-time funds.
 - b. Decrease of \$107,829 to Measure AA.

Below is a table summarizing the expenditures for 2022 - 2023 Adopted Budget and the 2022 - 2023 First Interim budget.

**2022 - 2023 Adopted Budget, 45 Day Revise and First Interim
Unrestricted and Restricted Expenditures**

Expenditures	2022 - 2023 Adopted Budget	2022 - 2023 45 Day Revise	2022 - 2023 First Interim	Increase/ (Decrease) From 45 Day Revise
Certificated Salaries	\$ 32,922,906	\$ 33,431,615	\$ 33,103,039	\$ (328,576)
Classified Salaries	\$ 14,072,931	\$ 14,459,141	\$ 13,647,806	\$ (811,335)
Benefits	\$ 22,774,661	\$ 23,228,464	\$ 22,436,816	\$ (791,648)
Books and Supplies	\$ 4,558,225	\$ 4,558,225	\$ 4,930,745	\$ 372,520
Services and Other Operating Expenditures	\$ 7,169,757	\$ 7,294,757	\$ 8,310,878	\$ 1,016,121
Capital Outlay	\$ 547,361	\$ 547,361	\$ 658,419	\$ 111,058
Other Outgo	\$ 395,812	\$ 395,812	\$ 249,767	\$ (146,045)
Transfers of Indirect Cost	\$ (147,986)	\$ (147,986)	\$ (119,781)	\$ 28,205
Other Financing Sources	\$ 867,806	\$ 867,806	\$ 185,780	\$ (682,026)
Contributions	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 83,161,473	\$ 84,635,195	\$ 83,403,469	\$ (1,231,726)

The chart on the next page illustrates how the district spends its money by category.



Fund Balance and Reserves

Board Policy 3100 establishes a minimum reserve for the district:

Recognizing the unique status of the district as a basic aid district and that ending balance is a one-time funding source, the district will maintain a reserve for economic uncertainty greater than the minimum required by law.

Based upon recommendations of the Governmental Accounting Standards Board, Government Finance Officers Association, California Department of Education's Standardized Account Code Structure (SACS) forum, and the Placer County Office of Education the District shall maintain a reserve for economic uncertainty that falls between a range of 10% and 16%. These measurements are a percentage of current year budgeted expenditures of the general fund. At no time should the minimum reserve for economic uncertainty fall below 10%. If this occurs the School Board shall direct the Superintendent Chief Learning Officer or designee to make plans to replenish the reserve for economic uncertainty within two fiscal years.

The School Board shall have discretion as to the use of the reserve for economic uncertainty, and as a part of the approval of the annual budget shall review this policy.

Board Policy #3100 for 2022 - 2023 effectively establishes a minimum REU of 10.0% and an acceptable range of 10.0% to 16.0%. The projected Reserve for Economic Uncertainties (REU) is \$18,007,131 which represents 21.59% of total budgeted expenditures and other outgo. In addition to this reserve, there are estimated ending fund balances of \$11,662,148 in “Restricted” and \$1,738,549 in “Other Assigned” designations. The other assigned designation includes the board designated instructional materials reserve fund, technology replacement fund, and the bus replacement fund. The REU increased by \$2,323,726 from the 2022 - 2023 45 Day Revise mainly due to increased revenues and savings from the 2021 – 2022 fiscal year, increased property tax and food service revenues in 2022 – 2023, and substantial vacancy savings at First Interim. The fund balance amounts identified in the First Interim report under the Original Budget and 45 Day Revise columns were based on Estimated Actuals at the time of budget adoption and do not reflect 2021 – 2022 actuals. At the time of this report, the District has not yet settled salary negotiations. It is anticipated that the REU will decrease substantially once a settlement occurs.

**2022 - 2023 TTUSD Adopted Budget, 45 Day Revise and First Interim
Components of Ending Fund Balance**

Fund Balance	2022 - 2023 Original Budget	2022 - 2023 45 Day Revise	2022 - 2023 First Interim
Restricted	\$ 5,126,755	\$ 11,280,584	\$ 11,662,148
Unrestricted			
Reserve for Economic Uncertainty and Basic Aid	\$ 13,391,965	\$ 15,683,405	\$ 18,007,131
Reserve for Cash, Stores and Prepaid Expense	\$ 60,000	\$ 60,000	\$ 60,000
Designated (Inst. Materials Reserve, MAA, Bus and Tech Reserves)	\$ 1,614,609	\$ 1,614,609	\$ 1,738,549
Undesignated	\$ -		\$ -
Unrestricted Subtotal	\$ 15,066,574	\$ 17,358,014	\$ 19,805,680
Total Ending Balance	\$ 20,193,329	\$ 28,638,598	\$ 31,467,828
Reserve for Economic Uncertainty and Basic Aid	16.10%	18.53%	21.59%

Multi-Year Projections

As a requirement of AB 1200, school districts are required to prepare a multi-year projection that includes the current fiscal year as well as the two subsequent fiscal years. Districts are required to show that they can meet their financial obligations in all three years while maintaining the state mandated reserve for economic uncertainty. The multi-year projection is a planning tool that allows districts ample time to make changes if fiscal insolvency appears in the horizon. The multi-year projection (Form MYP) for 2022 - 2023 documents that the District will be able to meet its financial obligations in all three years. Some of the other major assumptions used in the multi-year projections are as follows:

1. Revenue

- a. Property Tax increases of 3.25% in 2023 - 2024 and 2.75% in 2024 - 2025.

- b. Increase to charter school in-lieu tax payment of \$102,551 in 2023 – 2024 and \$80,751 in 2024 - 2025.
- c. Mandated Block grant ongoing.
- d. No one-time discretionary funding from the State.
- e. COLA increases of 5.38 % in 2023 - 2024 and 4.02% in 2024 - 2025 on “Other State Revenues” and local special education funding.
- f. Education Protection Account (Prop 30) Funding continues in all years.
- g. Forest Reserve funding in all out years.
- h. Measure AA parcel tax funding relatively flat in out years.
- i. Contribution to Deferred Maintenance of \$200,000 ongoing.
- j. Routine Restricted Maintenance Account contributions increase \$65,000 in 2023 – 2024 and an additional \$50,000 in 2024 – 2025.
- k. Annual contribution to facilities program financing of \$250,000 ongoing.
- l. Increase of \$155,000 in bus pass sales in 2023 – 2024 restoring to pre-COVID levels.
- m. Increase of \$30,000 in interest earnings in 2023 – 2024 restoring to pre-COVID levels.

2. **Expenditures**

- a. No salary increases included.
- b. All vacancy savings and temporary position reductions added back into the 2023 – 2024 budget.
- c. Annual Step and Column increases of 1.8% for certificated staff and 2.2% for classified staff.
- d. CalSTRS Employer contribution rates at 19.10% in all out years.
- e. CalPERS Employer contribution rates at 25.2% in 2023 - 2024 and 24.60% in 2024 - 2025. This is a reduction of 0.53% in 2023 – 2024 and 0.60% in 2024 – 2025.
- f. Site operational funding included in all years.
- g. Addition of one TOSA in 2023 – 2024.
- h. Removal of Temporary Social Workers and Therapists in 2023 – 2024.
- i. Removal of additional Temporary Yard Duties in 2023 – 2024.
- j. Removal of additional Temporary Campus Monitors in 2024 – 2025.
- k. Transfer Summer Programs, Coordinator of Curriculum and Instruction and Assessment, Middle School Wellness Center staff, and TOSA coaches back to Unrestricted General Fund in 2023 – 2024.
- l. Bus Replacement in all years.
- m. Annual Chromebook replacement of \$309,000 in all years.
- n. Reduction to Food Service contribution of \$100,000 in 2023 – 2024 and \$100,000 in 2024 -2025.
- o. Attrition reductions of \$125,000 annually.
- p. EPA funds used for teacher salaries in all years.
- q. CTEIG funding of \$261,000 in out years.
- r. Contributions of \$639,052 in 2023 – 2024 and \$699,602 in 2024 – 2025 to Measure AA programs.
- s. \$94,500 staff computer replacement in 2023 – 2024.

- t. \$100,000 for technology upgrades funded partially with ERATE in 2024– 2025.
- u. \$150,000 instructional materials adoption in 2023 – 2024 and \$150,000 in 2024 – 2025.
- v. 2% annual increases in unrestricted materials and supplies purchases and services and other operating expenditures.
- w. No ESSER or ELO Grant funding after 2022 - 2023.
- x. Annual insurance increases of \$40,000.
- y. Additional 1.5 FTE and 2.0 FTE TK Teachers in 2023 – 2024 and 2024 – 2025, respectively.
- z. Additional 2.5 FTE and 3.0 FTE TK Instructional Assistants in 2023 – 2024 and 2024 – 2025, respectively.

The projection of multi-year ending fund balances is shown below:

**2022 - 2023 TTUSD First Interim
Multi-Year Projection Ending Fund Balances**

Fund Balance	2022 - 2023 Projected	2023 - 2024 Projected	2024 - 2025 Projected
Restricted	\$ 11,662,148	\$ 6,565,089	\$ 4,322,816
Unrestricted			
Reserve for Economic Uncertainty and Basic Aid	\$ 18,007,131	\$ 21,900,078	\$ 26,774,015
Reserve for Cash, Stores and Prepaid Expense Designated	\$ 60,000	\$ 60,000	\$ 60,000
(Inst. Materials Reserve, MAA, Bus and Tech Reserves)	\$ 1,738,549	\$ 1,800,932	\$ 1,955,120
Undesignated	\$ -	\$ -	\$ -
Unrestricted Subtotal	<u>\$ 19,805,680</u>	<u>\$ 23,761,011</u>	<u>\$ 28,789,135</u>
Total Ending Balance	\$ 31,467,828	\$ 30,326,100	\$ 33,111,951
Reserve for Economic Uncertainty and Basic Aid	21.84%	27.22%	33.35%

First Interim

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2022

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Todd Rivera

Telephone: (530) 582-2541

Title: Assistant Superintendent - Chief Business Officer

E-mail: trivera@ttusd.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	

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

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

General Fund 01

Unrestricted and Restricted Combined

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	62,751,952.00	65,161,224.00	2,602,623.14	65,222,330.00	61,106.00	0.1%
2) Federal Revenue		8100-8299	3,949,551.00	3,949,551.00	82,808.21	4,075,466.00	125,915.00	3.2%
3) Other State Revenue		8300-8599	6,155,087.00	13,664,806.00	981,098.00	13,966,626.00	301,820.00	2.2%
4) Other Local Revenue		8600-8799	11,017,456.00	11,017,456.00	1,407,473.03	11,128,870.00	111,414.00	1.0%
5) TOTAL, REVENUES			83,874,046.00	93,793,037.00	5,074,002.38	94,393,292.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,922,906.00	33,431,615.00	8,911,549.50	33,103,039.00	328,576.00	1.0%
2) Classified Salaries		2000-2999	14,072,931.00	14,459,141.00	3,530,619.97	13,647,806.00	811,335.00	5.6%
3) Employee Benefits		3000-3999	22,774,661.00	23,228,464.00	4,921,323.03	22,436,816.00	791,648.00	3.4%
4) Books and Supplies		4000-4999	4,558,225.00	4,558,225.00	1,478,632.13	4,930,745.00	(372,520.00)	-8.2%
5) Services and Other Operating Expenditures		5000-5999	7,169,757.00	7,294,757.00	2,555,784.97	8,310,878.00	(1,016,121.00)	-13.9%
6) Capital Outlay		6000-6999	547,361.00	547,361.00	28,826.34	658,419.00	(111,058.00)	-20.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	395,812.00	395,812.00	0.00	249,767.00	146,045.00	36.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(147,986.00)	(147,986.00)	0.00	(119,781.00)	(28,205.00)	19.1%
9) TOTAL, EXPENDITURES			82,293,667.00	83,767,389.00	21,426,735.94	83,217,689.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,580,379.00	10,025,648.00	(16,352,733.56)	11,175,603.00		
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	867,806.00	867,806.00	0.00	185,780.00	682,026.00	78.6%
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			(867,806.00)	(867,806.00)	0.00	(185,780.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			712,573.00	9,157,842.00	(16,352,733.56)	10,989,823.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,480,756.00	19,480,756.00		20,478,005.00	997,249.00	5.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,480,756.00	19,480,756.00		20,478,005.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,480,756.00	19,480,756.00		20,478,005.00		
2) Ending Balance, June 30 (E + F1e)			20,193,329.00	28,638,598.00		31,467,828.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	30,000.00	30,000.00		30,000.00		
Prepaid Items		9713	10,000.00	10,000.00		10,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,126,755.00	11,366,766.00		11,662,148.00		
c) Committed								

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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,614,609.00	1,614,609.00		1,738,549.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,391,965.00	15,683,405.00		18,007,131.00		
Unassigned/Unappropriated Amount		9790	0.00	(86,182.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,906,330.00	1,906,330.00	1,143,800.00	1,906,330.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	738,844.00	738,844.00	183,951.00	735,804.00	(3,040.00)	-0.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	380,478.00	380,478.00	16,687.41	368,493.00	(11,985.00)	-3.1%
Timber Yield Tax		8022	14,792.00	14,792.00	330.41	4,439.00	(10,353.00)	-70.0%
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	58,124,121.00	60,438,734.00	1,033,175.89	60,265,673.00	(173,061.00)	-0.3%
Unsecured Roll Taxes		8042	1,294,493.00	1,294,493.00	772,274.60	1,497,174.00	202,681.00	15.7%
Prior Years' Taxes		8043	12,509.00	12,509.00	1,281.29	5,226.00	(7,283.00)	-58.2%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,021,453.00	2,228,453.00	0.00	2,228,453.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			64,493,020.00	67,014,633.00	3,151,500.60	67,011,592.00	(3,041.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(450,000.00)	(450,000.00)	0.00	(450,000.00)	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	(1,906,404.00)	(2,018,745.00)	(548,877.46)	(1,998,588.00)	20,157.00	-1.0%
Property Taxes Transfers		8097	615,336.00	615,336.00	0.00	659,326.00	43,990.00	7.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			62,751,952.00	65,161,224.00	2,602,623.14	65,222,330.00	61,106.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	610,789.00	610,789.00	0.00	599,545.00	(11,244.00)	-1.8%
Special Education Discretionary Grants		8182	63,789.00	63,789.00	0.00	76,119.00	12,330.00	19.3%
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	142,770.00	142,770.00	0.00	157,770.00	15,000.00	10.5%

2022-23 First Interim
General Fund
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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	588,762.00	588,762.00	54,579.65	690,426.00	101,664.00	17.3%
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	194,072.00	194,072.00	28,228.56	202,867.00	8,795.00	4.5%
Title III, Part A, Immigrant Student Program	4201	8290	9,589.00	9,589.00	0.00	0.00	(9,589.00)	-100.0%
Title III, Part A, English Learner Program	4203	8290	69,030.00	69,030.00	0.00	70,932.00	1,902.00	2.8%
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	342,532.00	342,532.00	0.00	349,166.00	6,634.00	1.9%
Career and Technical Education	3500-3599	8290	26,018.00	26,018.00	0.00	26,018.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,902,200.00	1,902,200.00	0.00	1,902,623.00	423.00	0.0%
TOTAL, FEDERAL REVENUE			3,949,551.00	3,949,551.00	82,808.21	4,075,466.00	125,915.00	3.2%
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	157,457.00	157,457.00	0.00	157,457.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	879,727.00	879,727.00	0.00	950,671.00	70,944.00	8.1%
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	239,707.00	239,707.00	0.00	239,707.00	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	261,575.00	261,575.00	0.00	261,575.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Revenue	All Other	8590	4,616,621.00	12,126,340.00	981,098.00	12,357,216.00	230,876.00	1.9%
TOTAL, OTHER STATE REVENUE			6,155,087.00	13,664,806.00	981,098.00	13,966,626.00	301,820.00	2.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	5,649,513.00	5,649,513.00	127,442.21	5,649,513.00	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	661,054.00	661,054.00	5,511.51	661,054.00	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	110,000.00	110,000.00	27,155.99	114,000.00	4,000.00	3.6%
Leases and Rentals		8650	66,000.00	66,000.00	7,541.50	56,000.00	(10,000.00)	-15.2%
Interest		8660	108,545.00	108,545.00	38,428.09	123,545.00	15,000.00	13.8%
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	62,745.00	62,745.00	937.00	30,000.00	(32,745.00)	-52.2%
Interagency Services		8677	336,573.00	336,573.00	84,195.68	340,573.00	4,000.00	1.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	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	1,215,671.00	1,215,671.00	546,593.05	1,426,108.00	210,437.00	17.3%
Tuition		8710	700,000.00	700,000.00	0.00	700,000.00	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	2,107,355.00	2,107,355.00	569,668.00	2,028,077.00	(79,278.00)	-3.8%
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%

2022-23 First Interim
General Fund
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Revenues, Expenditures, and Changes in Fund Balance

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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			11,017,456.00	11,017,456.00	1,407,473.03	11,128,870.00	111,414.00	1.0%
TOTAL, REVENUES			83,874,046.00	93,793,037.00	5,074,002.38	94,393,292.00	600,255.00	0.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	25,830,498.00	26,124,907.00	6,767,742.58	25,734,709.00	390,198.00	1.5%
Certificated Pupil Support Salaries		1200	2,981,468.00	2,981,468.00	809,874.14	3,214,393.00	(232,925.00)	-7.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,167,450.00	3,381,750.00	1,042,460.68	3,218,276.00	163,474.00	4.8%
Other Certificated Salaries		1900	943,490.00	943,490.00	291,472.10	935,661.00	7,829.00	0.8%
TOTAL, CERTIFICATED SALARIES			32,922,906.00	33,431,615.00	8,911,549.50	33,103,039.00	328,576.00	1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,090,879.00	3,266,180.00	629,985.76	3,102,044.00	164,136.00	5.0%
Classified Support Salaries		2200	4,835,638.00	4,835,638.00	1,203,034.75	4,603,187.00	232,451.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	1,517,985.00	1,517,985.00	462,461.62	1,474,469.00	43,516.00	2.9%
Clerical, Technical and Office Salaries		2400	2,822,506.00	2,822,506.00	744,903.93	2,615,502.00	207,004.00	7.3%
Other Classified Salaries		2900	1,805,923.00	2,016,832.00	490,233.91	1,852,604.00	164,228.00	8.1%
TOTAL, CLASSIFIED SALARIES			14,072,931.00	14,459,141.00	3,530,619.97	13,647,806.00	811,335.00	5.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,863,248.00	9,960,411.00	1,690,106.47	9,955,848.00	4,563.00	0.0%
PERS		3201-3202	3,497,170.00	3,595,151.00	846,180.41	3,332,991.00	262,160.00	7.3%
OASDI/Medicare/Alternative		3301-3302	1,494,278.00	1,531,200.00	379,171.50	1,446,512.00	84,688.00	5.5%
Health and Welfare Benefits		3401-3402	6,263,337.00	6,466,549.00	1,522,308.48	6,024,323.00	442,226.00	6.8%
Unemployment Insurance		3501-3502	223,536.00	228,012.00	59,049.03	221,588.00	6,424.00	2.8%
Workers' Compensation		3601-3602	702,336.00	716,385.00	184,113.84	696,157.00	20,228.00	2.8%
OPEB, Allocated		3701-3702	679,414.00	679,414.00	226,830.19	689,271.00	(9,857.00)	-1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	51,342.00	51,342.00	13,563.11	70,126.00	(18,784.00)	-36.6%
TOTAL, EMPLOYEE BENEFITS			22,774,661.00	23,228,464.00	4,921,323.03	22,436,816.00	791,648.00	3.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	431,976.00	431,976.00	123,418.87	781,976.00	(350,000.00)	-81.0%
Books and Other Reference Materials		4200	723.00	723.00	0.00	723.00	0.00	0.0%
Materials and Supplies		4300	4,021,982.00	4,021,982.00	1,098,666.07	3,874,351.00	147,631.00	3.7%
Noncapitalized Equipment		4400	103,544.00	103,544.00	256,547.19	273,695.00	(170,151.00)	-164.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,558,225.00	4,558,225.00	1,478,632.13	4,930,745.00	(372,520.00)	-8.2%
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	164,836.00	164,836.00	46,192.06	305,792.00	(140,956.00)	-85.5%
Dues and Memberships		5300	119,849.00	119,849.00	75,924.45	122,056.00	(2,207.00)	-1.8%
Insurance		5400-5450	876,381.00	876,381.00	227,289.50	849,381.00	27,000.00	3.1%

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)
Operations and Housekeeping Services		5500	1,854,000.00	1,979,000.00	367,612.82	1,904,000.00	75,000.00	3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	674,540.00	674,540.00	318,866.73	681,690.00	(7,150.00)	-1.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(650.00)	(650.00)	(26.65)	(650.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,321,500.00	3,321,500.00	1,463,573.89	4,289,308.00	(967,808.00)	-29.1%
Communications		5900	159,301.00	159,301.00	56,352.17	159,301.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,169,757.00	7,294,757.00	2,555,784.97	8,310,878.00	(1,016,121.00)	-13.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,897.00	1,897.00	0.00	1,897.00	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	545,464.00	545,464.00	28,826.34	656,522.00	(111,058.00)	-20.4%
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			547,361.00	547,361.00	28,826.34	658,419.00	(111,058.00)	-20.3%
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	116,515.00	116,515.00	0.00	116,515.00	0.00	0.0%
Payments to County Offices		7142	70,000.00	70,000.00	0.00	85,795.00	(15,795.00)	-22.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,796.00	1,796.00	0.00	0.00	1,796.00	100.0%
Other Debt Service - Principal		7439	207,501.00	207,501.00	0.00	47,457.00	160,044.00	77.1%

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)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			395,812.00	395,812.00	0.00	249,767.00	146,045.00	36.9%
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	(147,986.00)	(147,986.00)	0.00	(119,781.00)	(28,205.00)	19.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(147,986.00)	(147,986.00)	0.00	(119,781.00)	(28,205.00)	19.1%
TOTAL, EXPENDITURES			82,293,667.00	83,767,389.00	21,426,735.94	83,217,689.00	549,700.00	0.7%
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	318,717.00	318,717.00	0.00	3,266.00	315,451.00	99.0%
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	549,089.00	549,089.00	0.00	182,514.00	366,575.00	66.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			867,806.00	867,806.00	0.00	185,780.00	682,026.00	78.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(867,806.00)	(867,806.00)	0.00	(185,780.00)	(682,026.00)	78.6%

General Fund 01

Unrestricted

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)
A. REVENUES								
1) LCFF Sources		8010-8099	62,136,616.00	64,545,888.00	2,602,623.14	64,563,004.00	17,116.00	0.0%
2) Federal Revenue		8100-8299	150,970.00	150,970.00	0.00	165,970.00	15,000.00	9.9%
3) Other State Revenue		8300-8599	786,385.00	1,986,385.00	0.00	1,711,730.00	(274,655.00)	-13.8%
4) Other Local Revenue		8600-8799	1,838,139.00	1,838,139.00	416,942.47	1,804,794.00	(33,345.00)	-1.8%
5) TOTAL, REVENUES			64,912,110.00	68,521,382.00	3,019,565.61	68,245,498.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	22,955,647.00	23,412,331.00	6,239,678.87	22,914,466.00	497,865.00	2.1%
2) Classified Salaries		2000-2999	9,892,467.00	10,020,379.00	2,546,073.59	9,520,527.00	499,852.00	5.0%
3) Employee Benefits		3000-3999	13,390,225.00	13,631,557.00	3,558,123.41	13,138,925.00	492,632.00	3.6%
4) Books and Supplies		4000-4999	1,811,356.00	1,811,356.00	1,061,203.36	1,857,495.00	(46,139.00)	-2.5%
5) Services and Other Operating Expenditures		5000-5999	4,540,961.00	4,665,961.00	1,945,175.33	5,330,336.00	(664,375.00)	-14.2%
6) Capital Outlay		6000-6999	540,464.00	540,464.00	19,333.58	649,547.00	(109,083.00)	-20.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	122,457.00	122,457.00	0.00	122,457.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(320,484.00)	(320,484.00)	(435.02)	(310,392.00)	(10,092.00)	3.1%
9) TOTAL, EXPENDITURES			52,933,093.00	53,884,021.00	15,369,153.12	53,223,361.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,979,017.00	14,637,361.00	(12,349,587.51)	15,022,137.00		
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	867,806.00	867,806.00	0.00	185,780.00	682,026.00	78.6%
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	(10,321,008.00)	(10,687,912.00)	0.00	(10,065,548.00)	622,364.00	-5.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,188,814.00)	(11,555,718.00)	0.00	(10,251,328.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			790,203.00	3,081,643.00	(12,349,587.51)	4,770,809.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,276,371.00	14,276,371.00		15,034,871.00	758,500.00	5.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,276,371.00	14,276,371.00		15,034,871.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,276,371.00	14,276,371.00		15,034,871.00		
2) Ending Balance, June 30 (E + F1e)			15,066,574.00	17,358,014.00		19,805,680.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		20,000.00		
Stores		9712	30,000.00	30,000.00		30,000.00		
Prepaid Items		9713	10,000.00	10,000.00		10,000.00		
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	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	1,614,609.00	1,614,609.00		1,738,549.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,391,965.00	15,683,405.00		18,007,131.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,906,330.00	1,906,330.00	1,143,800.00	1,906,330.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	738,844.00	738,844.00	183,951.00	735,804.00	(3,040.00)	-0.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	380,478.00	380,478.00	16,687.41	368,493.00	(11,985.00)	-3.1%
Timber Yield Tax		8022	14,792.00	14,792.00	330.41	4,439.00	(10,353.00)	-70.0%
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	58,124,121.00	60,438,734.00	1,033,175.89	60,265,673.00	(173,061.00)	-0.3%
Unsecured Roll Taxes		8042	1,294,493.00	1,294,493.00	772,274.60	1,497,174.00	202,681.00	15.7%
Prior Years' Taxes		8043	12,509.00	12,509.00	1,281.29	5,226.00	(7,283.00)	-58.2%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,021,453.00	2,228,453.00	0.00	2,228,453.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			64,493,020.00	67,014,633.00	3,151,500.60	67,011,592.00	(3,041.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(450,000.00)	(450,000.00)	0.00	(450,000.00)	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	(1,906,404.00)	(2,018,745.00)	(548,877.46)	(1,998,588.00)	20,157.00	-1.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			62,136,616.00	64,545,888.00	2,602,623.14	64,563,004.00	17,116.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education 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	142,770.00	142,770.00	0.00	157,770.00	15,000.00	10.5%
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	8,200.00	8,200.00	0.00	8,200.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			150,970.00	150,970.00	0.00	165,970.00	15,000.00	9.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	157,457.00	157,457.00	0.00	157,457.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	628,928.00	628,928.00	0.00	655,937.00	27,009.00	4.3%
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						

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						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	1,200,000.00	0.00	898,336.00	(301,664.00)	-25.1%
TOTAL, OTHER STATE REVENUE			786,385.00	1,986,385.00	0.00	1,711,730.00	(274,655.00)	-13.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	110,000.00	110,000.00	27,155.99	114,000.00	4,000.00	3.6%
Leases and Rentals		8650	66,000.00	66,000.00	7,541.50	56,000.00	(10,000.00)	-15.2%
Interest		8660	108,545.00	108,545.00	38,428.09	123,545.00	15,000.00	13.8%
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	62,745.00	62,745.00	937.00	30,000.00	(32,745.00)	-52.2%
Interagency Services		8677	122,986.00	122,986.00	13,000.00	126,986.00	4,000.00	3.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	667,863.00	667,863.00	329,879.89	654,263.00	(13,600.00)	-2.0%
Tuition		8710	700,000.00	700,000.00	0.00	700,000.00	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						
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			1,838,139.00	1,838,139.00	416,942.47	1,804,794.00	(33,345.00)	-1.8%
TOTAL, REVENUES			64,912,110.00	68,521,382.00	3,019,565.61	68,245,498.00	(275,884.00)	-0.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	18,658,507.00	18,900,891.00	4,853,598.49	18,484,729.00	416,162.00	2.2%
Certificated Pupil Support Salaries		1200	983,329.00	983,329.00	308,655.37	1,054,152.00	(70,823.00)	-7.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,029,037.00	3,243,337.00	991,121.45	3,084,510.00	158,827.00	4.9%
Other Certificated Salaries		1900	284,774.00	284,774.00	86,303.56	291,075.00	(6,301.00)	-2.2%
TOTAL, CERTIFICATED SALARIES			22,955,647.00	23,412,331.00	6,239,678.87	22,914,466.00	497,865.00	2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	793,826.00	793,826.00	134,475.95	801,568.00	(7,742.00)	-1.0%
Classified Support Salaries		2200	4,188,091.00	4,188,091.00	1,017,407.41	3,976,816.00	211,275.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	1,461,508.00	1,461,508.00	443,402.60	1,416,825.00	44,683.00	3.1%
Clerical, Technical and Office Salaries		2400	2,536,212.00	2,536,212.00	681,625.39	2,409,321.00	126,891.00	5.0%
Other Classified Salaries		2900	912,830.00	1,040,742.00	269,162.24	915,997.00	124,745.00	12.0%
TOTAL, CLASSIFIED SALARIES			9,892,467.00	10,020,379.00	2,546,073.59	9,520,527.00	499,852.00	5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,398,209.00	4,485,435.00	1,200,965.51	4,394,981.00	90,454.00	2.0%
PERS		3201-3202	2,394,965.00	2,427,416.00	602,459.06	2,287,475.00	139,941.00	5.8%
OASDI/Medicare/Alternative		3301-3302	1,030,260.00	1,046,668.00	266,976.64	997,126.00	49,542.00	4.7%
Health and Welfare Benefits		3401-3402	4,192,582.00	4,285,727.00	1,077,071.01	4,067,537.00	218,190.00	5.1%
Unemployment Insurance		3501-3502	156,358.00	159,282.00	41,692.03	153,828.00	5,454.00	3.4%
Workers' Compensation		3601-3602	490,452.00	499,630.00	129,675.88	482,458.00	17,172.00	3.4%
OPEB, Allocated		3701-3702	679,414.00	679,414.00	226,830.19	689,271.00	(9,857.00)	-1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	47,985.00	47,985.00	12,453.09	66,249.00	(18,264.00)	-38.1%
TOTAL, EMPLOYEE BENEFITS			13,390,225.00	13,631,557.00	3,558,123.41	13,138,925.00	492,632.00	3.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	181,177.00	181,177.00	56,035.16	181,177.00	0.00	0.0%
Books and Other Reference Materials		4200	723.00	723.00	0.00	723.00	0.00	0.0%
Materials and Supplies		4300	1,532,219.00	1,532,219.00	786,357.96	1,503,667.00	28,552.00	1.9%
Noncapitalized Equipment		4400	97,237.00	97,237.00	218,810.24	171,928.00	(74,691.00)	-76.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,811,356.00	1,811,356.00	1,061,203.36	1,857,495.00	(46,139.00)	-2.5%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	128,256.00	128,256.00	28,839.02	234,292.00	(106,036.00)	-82.7%
Dues and Memberships		5300	115,116.00	115,116.00	63,590.95	105,866.00	9,250.00	8.0%
Insurance		5400-5450	876,381.00	876,381.00	227,289.50	849,381.00	27,000.00	3.1%
Operations and Housekeeping Services		5500	1,854,000.00	1,979,000.00	367,612.82	1,904,000.00	75,000.00	3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,067.00	44,067.00	12,439.65	50,217.00	(6,150.00)	-14.0%
Transfers of Direct Costs		5710	(389,983.00)	(389,983.00)	(9,348.14)	(388,473.00)	(1,510.00)	0.4%
Transfers of Direct Costs - Interfund		5750	(650.00)	(650.00)	(26.65)	(650.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,755,473.00	1,755,473.00	1,198,528.00	2,417,402.00	(661,929.00)	-37.7%
Communications		5900	158,301.00	158,301.00	56,250.18	158,301.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,540,961.00	4,665,961.00	1,945,175.33	5,330,336.00	(664,375.00)	-14.2%
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	540,464.00	540,464.00	19,333.58	649,547.00	(109,083.00)	-20.2%
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			540,464.00	540,464.00	19,333.58	649,547.00	(109,083.00)	-20.2%
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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						

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	22,457.00	22,457.00	0.00	22,457.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			122,457.00	122,457.00	0.00	122,457.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(172,498.00)	(172,498.00)	(435.02)	(190,611.00)	18,113.00	-10.5%
Transfers of Indirect Costs - Interfund		7350	(147,986.00)	(147,986.00)	0.00	(119,781.00)	(28,205.00)	19.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(320,484.00)	(320,484.00)	(435.02)	(310,392.00)	(10,092.00)	3.1%
TOTAL, EXPENDITURES			52,933,093.00	53,884,021.00	15,369,153.12	53,223,361.00	660,660.00	1.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	318,717.00	318,717.00	0.00	3,266.00	315,451.00	99.0%
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	549,089.00	549,089.00	0.00	182,514.00	366,575.00	66.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			867,806.00	867,806.00	0.00	185,780.00	682,026.00	78.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

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	(10,321,008.00)	(10,687,912.00)	0.00	(10,065,548.00)	622,364.00	-5.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,321,008.00)	(10,687,912.00)	0.00	(10,065,548.00)	622,364.00	-5.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,188,814.00)	(11,555,718.00)	0.00	(10,251,328.00)	1,304,390.00	-11.3%

General Fund 01

Restricted

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	615,336.00	615,336.00	0.00	659,326.00	43,990.00	7.1%
2) Federal Revenue		8100-8299	3,798,581.00	3,798,581.00	82,808.21	3,909,496.00	110,915.00	2.9%
3) Other State Revenue		8300-8599	5,368,702.00	11,678,421.00	981,098.00	12,254,896.00	576,475.00	4.9%
4) Other Local Revenue		8600-8799	9,179,317.00	9,179,317.00	990,530.56	9,324,076.00	144,759.00	1.6%
5) TOTAL, REVENUES			18,961,936.00	25,271,655.00	2,054,436.77	26,147,794.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,967,259.00	10,019,284.00	2,671,870.63	10,188,573.00	(169,289.00)	-1.7%
2) Classified Salaries		2000-2999	4,180,464.00	4,438,762.00	984,546.38	4,127,279.00	311,483.00	7.0%
3) Employee Benefits		3000-3999	9,384,436.00	9,596,907.00	1,363,199.62	9,297,891.00	299,016.00	3.1%
4) Books and Supplies		4000-4999	2,746,869.00	2,746,869.00	417,428.77	3,073,250.00	(326,381.00)	-11.9%
5) Services and Other Operating Expenditures		5000-5999	2,628,796.00	2,628,796.00	610,609.64	2,980,542.00	(351,746.00)	-13.4%
6) Capital Outlay		6000-6999	6,897.00	6,897.00	9,492.76	8,872.00	(1,975.00)	-28.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	273,355.00	273,355.00	0.00	127,310.00	146,045.00	53.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	172,498.00	172,498.00	435.02	190,611.00	(18,113.00)	-10.5%
9) TOTAL, EXPENDITURES			29,360,574.00	29,883,368.00	6,057,582.82	29,994,328.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,398,638.00)	(4,611,713.00)	(4,003,146.05)	(3,846,534.00)		
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	10,321,008.00	10,687,912.00	0.00	10,065,548.00	(622,364.00)	-5.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,321,008.00	10,687,912.00	0.00	10,065,548.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,630.00)	6,076,199.00	(4,003,146.05)	6,219,014.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,204,385.00	5,204,385.00		5,443,134.00	238,749.00	4.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,204,385.00	5,204,385.00		5,443,134.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,204,385.00	5,204,385.00		5,443,134.00		
2) Ending Balance, June 30 (E + F1e)			5,126,755.00	11,280,584.00		11,662,148.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,126,755.00	11,366,766.00		11,662,148.00		
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	(86,182.00)		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	615,336.00	615,336.00	0.00	659,326.00	43,990.00	7.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			615,336.00	615,336.00	0.00	659,326.00	43,990.00	7.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	610,789.00	610,789.00	0.00	599,545.00	(11,244.00)	-1.8%
Special Education Discretionary Grants		8182	63,789.00	63,789.00	0.00	76,119.00	12,330.00	19.3%
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		

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)
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	588,762.00	588,762.00	54,579.65	690,426.00	101,664.00	17.3%
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	194,072.00	194,072.00	28,228.56	202,867.00	8,795.00	4.5%
Title III, Part A, Immigrant Student Program	4201	8290	9,589.00	9,589.00	0.00	0.00	(9,589.00)	-100.0%
Title III, Part A, English Learner Program	4203	8290	69,030.00	69,030.00	0.00	70,932.00	1,902.00	2.8%
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	342,532.00	342,532.00	0.00	349,166.00	6,634.00	1.9%
Career and Technical Education	3500-3599	8290	26,018.00	26,018.00	0.00	26,018.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,894,000.00	1,894,000.00	0.00	1,894,423.00	423.00	0.0%
TOTAL, FEDERAL REVENUE			3,798,581.00	3,798,581.00	82,808.21	3,909,496.00	110,915.00	2.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	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	250,799.00	250,799.00	0.00	294,734.00	43,935.00	17.5%
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	239,707.00	239,707.00	0.00	239,707.00	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	261,575.00	261,575.00	0.00	261,575.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,616,621.00	10,926,340.00	981,098.00	11,458,880.00	532,540.00	4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER STATE REVENUE			5,368,702.00	11,678,421.00	981,098.00	12,254,896.00	576,475.00	4.9%
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	5,649,513.00	5,649,513.00	127,442.21	5,649,513.00	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	661,054.00	661,054.00	5,511.51	661,054.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	213,587.00	213,587.00	71,195.68	213,587.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	547,808.00	547,808.00	216,713.16	771,845.00	224,037.00	40.9%
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	2,107,355.00	2,107,355.00	569,668.00	2,028,077.00	(79,278.00)	-3.8%
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%

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								
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			9,179,317.00	9,179,317.00	990,530.56	9,324,076.00	144,759.00	1.6%
TOTAL, REVENUES			18,961,936.00	25,271,655.00	2,054,436.77	26,147,794.00	876,139.00	3.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,171,991.00	7,224,016.00	1,914,144.09	7,249,980.00	(25,964.00)	-0.4%
Certificated Pupil Support Salaries		1200	1,998,139.00	1,998,139.00	501,218.77	2,160,241.00	(162,102.00)	-8.1%
Certificated Supervisors' and Administrators' Salaries		1300	138,413.00	138,413.00	51,339.23	133,766.00	4,647.00	3.4%
Other Certificated Salaries		1900	658,716.00	658,716.00	205,168.54	644,586.00	14,130.00	2.1%
TOTAL, CERTIFICATED SALARIES			9,967,259.00	10,019,284.00	2,671,870.63	10,188,573.00	(169,289.00)	-1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,297,053.00	2,472,354.00	495,509.81	2,300,476.00	171,878.00	7.0%
Classified Support Salaries		2200	647,547.00	647,547.00	185,627.34	626,371.00	21,176.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	56,477.00	56,477.00	19,059.02	57,644.00	(1,167.00)	-2.1%
Clerical, Technical and Office Salaries		2400	286,294.00	286,294.00	63,278.54	206,181.00	80,113.00	28.0%
Other Classified Salaries		2900	893,093.00	976,090.00	221,071.67	936,607.00	39,483.00	4.0%
TOTAL, CLASSIFIED SALARIES			4,180,464.00	4,438,762.00	984,546.38	4,127,279.00	311,483.00	7.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,465,039.00	5,474,976.00	489,140.96	5,560,867.00	(85,891.00)	-1.6%
PERS		3201-3202	1,102,205.00	1,167,735.00	243,721.35	1,045,516.00	122,219.00	10.5%
OASDI/Medicare/Alternative		3301-3302	464,018.00	484,532.00	112,194.86	449,386.00	35,146.00	7.3%
Health and Welfare Benefits		3401-3402	2,070,755.00	2,180,822.00	445,237.47	1,956,786.00	224,036.00	10.3%
Unemployment Insurance		3501-3502	67,178.00	68,730.00	17,357.00	67,760.00	970.00	1.4%
Workers' Compensation		3601-3602	211,884.00	216,755.00	54,437.96	213,699.00	3,056.00	1.4%
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	3,357.00	3,357.00	1,110.02	3,877.00	(520.00)	-15.5%
TOTAL, EMPLOYEE BENEFITS			9,384,436.00	9,596,907.00	1,363,199.62	9,297,891.00	299,016.00	3.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	250,799.00	250,799.00	67,383.71	600,799.00	(350,000.00)	-139.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,489,763.00	2,489,763.00	312,308.11	2,370,684.00	119,079.00	4.8%
Noncapitalized Equipment		4400	6,307.00	6,307.00	37,736.95	101,767.00	(95,460.00)	-1,513.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,746,869.00	2,746,869.00	417,428.77	3,073,250.00	(326,381.00)	-11.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	36,580.00	36,580.00	17,353.04	71,500.00	(34,920.00)	-95.5%
Dues and Memberships		5300	4,733.00	4,733.00	12,333.50	16,190.00	(11,457.00)	-242.1%
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%

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)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	630,473.00	630,473.00	306,427.08	631,473.00	(1,000.00)	-0.2%
Transfers of Direct Costs		5710	389,983.00	389,983.00	9,348.14	388,473.00	1,510.00	0.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,566,027.00	1,566,027.00	265,045.89	1,871,906.00	(305,879.00)	-19.5%
Communications		5900	1,000.00	1,000.00	101.99	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,628,796.00	2,628,796.00	610,609.64	2,980,542.00	(351,746.00)	-13.4%
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	1,897.00	1,897.00	0.00	1,897.00	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	5,000.00	5,000.00	9,492.76	6,975.00	(1,975.00)	-39.5%
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			6,897.00	6,897.00	9,492.76	8,872.00	(1,975.00)	-28.6%
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	16,515.00	16,515.00	0.00	16,515.00	0.00	0.0%
Payments to County Offices		7142	70,000.00	70,000.00	0.00	85,795.00	(15,795.00)	-22.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,796.00	1,796.00	0.00	0.00	1,796.00	100.0%
Other Debt Service - Principal		7439	185,044.00	185,044.00	0.00	25,000.00	160,044.00	86.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			273,355.00	273,355.00	0.00	127,310.00	146,045.00	53.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	172,498.00	172,498.00	435.02	190,611.00	(18,113.00)	-10.5%
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			172,498.00	172,498.00	435.02	190,611.00	(18,113.00)	-10.5%
TOTAL, EXPENDITURES			29,360,574.00	29,883,368.00	6,057,582.82	29,994,328.00	(110,960.00)	-0.4%
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%
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	10,321,008.00	10,687,912.00	0.00	10,065,548.00	(622,364.00)	-5.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			10,321,008.00	10,687,912.00	0.00	10,065,548.00	(622,364.00)	-5.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,321,008.00	10,687,912.00	0.00	10,065,548.00	622,364.00	5.8%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	1,889,330.00
3308	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants	12,330.00
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School ISPs	3,536.00
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	18,319.00
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	1.00
6266	Educator Effectiveness, FY 2021-22	1,210,717.00
6300	Lottery: Instructional Materials	15,305.00
6387	Career Technical Education Incentive Grant Program	2,664.00
6547	Special Education Early Intervention Preschool Grant	316,050.00
7413	A-G Learning Loss Mitigation Grant	54,332.00
7435	Learning Recovery Emergency Block Grant	5,233,347.00
7510	Low-Performing Students Block Grant	14,628.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	117,599.00
9010	Other Restricted Local	2,773,990.00
Total, Restricted Balance		11,662,148.00

Other Funds

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	9,120.00	9,120.00	0.00	9,845.00	725.00	7.9%
3) Other State Revenue		8300-8599	174,314.00	174,314.00	29,753.50	174,314.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	251.57	0.00	0.00	0.0%
5) TOTAL, REVENUES			183,434.00	183,434.00	30,005.07	184,159.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	65,486.00	65,486.00	20,924.70	58,048.00	7,438.00	11.4%
2) Classified Salaries		2000-2999	46,179.00	46,179.00	12,541.97	39,053.00	7,126.00	15.4%
3) Employee Benefits		3000-3999	44,399.00	44,399.00	12,717.20	38,071.00	6,328.00	14.3%
4) Books and Supplies		4000-4999	12,583.00	12,583.00	9,434.52	30,743.00	(18,160.00)	-144.3%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	3,537.32	28,500.00	(28,500.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,976.00	7,976.00	0.00	7,976.00	0.00	0.0%
9) TOTAL, EXPENDITURES			176,623.00	176,623.00	59,155.71	202,391.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,811.00	6,811.00	(29,150.64)	(18,232.00)		
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)			6,811.00	6,811.00	(29,150.64)	(18,232.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,098.00	45,098.00		108,965.00	63,867.00	141.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,098.00	45,098.00		108,965.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,098.00	45,098.00		108,965.00		
2) Ending Balance, June 30 (E + F1e)			51,909.00	51,909.00		90,733.00		
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	41,658.00	41,658.00		82,506.00		
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	10,251.00		8,227.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	10,251.00	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%
FEDERAL REVENUE								
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%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,120.00	9,120.00	0.00	9,845.00	725.00	7.9%
TOTAL, FEDERAL REVENUE			9,120.00	9,120.00	0.00	9,845.00	725.00	7.9%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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%
Adult Education Program	6391	8590	167,503.00	167,503.00	29,753.50	167,503.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,811.00	6,811.00	0.00	6,811.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			174,314.00	174,314.00	29,753.50	174,314.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	251.57	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	251.57	0.00	0.00	0.0%
TOTAL, REVENUES			183,434.00	183,434.00	30,005.07	184,159.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	65,486.00	65,486.00	20,924.70	58,048.00	7,438.00	11.4%
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			65,486.00	65,486.00	20,924.70	58,048.00	7,438.00	11.4%

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)
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	292.50	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	46,179.00	46,179.00	12,249.47	39,053.00	7,126.00	15.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			46,179.00	46,179.00	12,541.97	39,053.00	7,126.00	15.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,508.00	12,508.00	3,695.68	11,087.00	1,421.00	11.4%
PERS		3201-3202	11,283.00	11,283.00	3,006.92	9,475.00	1,808.00	16.0%
OASDI/Medicare/Alternative		3301-3302	4,458.00	4,458.00	1,354.52	3,823.00	635.00	14.2%
Health and Welfare Benefits		3401-3402	13,766.00	13,766.00	3,940.28	11,578.00	2,188.00	15.9%
Unemployment Insurance		3501-3502	550.00	550.00	165.22	483.00	67.00	12.2%
Workers' Compensation		3601-3602	1,727.00	1,727.00	518.90	1,518.00	209.00	12.1%
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	107.00	107.00	35.68	107.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,399.00	44,399.00	12,717.20	38,071.00	6,328.00	14.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	12,583.00	12,583.00	3,128.10	24,243.00	(11,660.00)	-92.7%
Noncapitalized Equipment		4400	0.00	0.00	6,306.42	6,500.00	(6,500.00)	New
TOTAL, BOOKS AND SUPPLIES			12,583.00	12,583.00	9,434.52	30,743.00	(18,160.00)	-144.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	3,537.32	28,500.00	(28,500.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	3,537.32	28,500.00	(28,500.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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	7,976.00	7,976.00	0.00	7,976.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,976.00	7,976.00	0.00	7,976.00	0.00	0.0%
TOTAL, EXPENDITURES			176,623.00	176,623.00	59,155.71	202,391.00		
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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

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 - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
3905	Adult Education: Adult Basic Education & ELA	2,680.00
3913	Adult Education: Adult Secondary Education	6,395.00
3926	Adult Education: English Literacy & Civics Education	770.00
6371	CalWORKs for ROCP or Adult Education	8,162.00
6391	Adult Education Program	64,499.00
Total, Restricted Balance		82,506.00

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	496,743.00	496,743.00	New
3) Other State Revenue		8300-8599	208,367.00	208,367.00	87,404.00	404,220.00	195,853.00	94.0%
4) Other Local Revenue		8600-8799	171,136.00	171,136.00	0.00	175,024.00	3,888.00	2.3%
5) TOTAL, REVENUES			379,503.00	379,503.00	87,404.00	1,075,987.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	457,330.00	457,330.00	130,423.69	459,529.00	(2,199.00)	-0.5%
3) Employee Benefits		3000-3999	242,630.00	242,630.00	68,678.84	247,057.00	(4,427.00)	-1.8%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	30,817.00	(30,817.00)	New
5) Services and Other Operating Expenditures		5000-5999	242.00	242.00	629.27	145,828.00	(145,586.00)	-60,159.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,218.00	11,218.00	0.00	14,164.00	(2,946.00)	-26.3%
9) TOTAL, EXPENDITURES			711,420.00	711,420.00	199,731.80	897,395.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(331,917.00)	(331,917.00)	(112,327.80)	178,592.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	318,717.00	318,717.00	0.00	3,266.00	(315,451.00)	-99.0%
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			318,717.00	318,717.00	0.00	3,266.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,200.00)	(13,200.00)	(112,327.80)	181,858.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,200.00	13,200.00		32,013.00	18,813.00	142.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,200.00	13,200.00		32,013.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,200.00	13,200.00		32,013.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		213,871.00		
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		213,871.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	496,743.00	496,743.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	496,743.00	496,743.00	New
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	208,367.00	208,367.00	87,404.00	263,098.00	54,731.00	26.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	141,122.00	141,122.00	New
TOTAL, OTHER STATE REVENUE			208,367.00	208,367.00	87,404.00	404,220.00	195,853.00	94.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
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	171,136.00	171,136.00	0.00	175,024.00	3,888.00	2.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			171,136.00	171,136.00	0.00	175,024.00	3,888.00	2.3%
TOTAL, REVENUES			379,503.00	379,503.00	87,404.00	1,075,987.00		
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	393,528.00	393,528.00	109,156.49	395,727.00	(2,199.00)	-0.6%
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	63,802.00	63,802.00	21,267.20	63,802.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			457,330.00	457,330.00	130,423.69	459,529.00	(2,199.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	109,360.00	109,360.00	31,199.01	109,638.00	(278.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	31,736.00	31,736.00	8,992.04	31,511.00	225.00	0.7%
Health and Welfare Benefits		3401-3402	92,628.00	92,628.00	25,902.54	96,938.00	(4,310.00)	-4.7%
Unemployment Insurance		3501-3502	2,120.00	2,120.00	614.15	2,136.00	(16.00)	-0.8%
Workers' Compensation		3601-3602	6,658.00	6,658.00	1,928.30	6,706.00	(48.00)	-0.7%
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	128.00	128.00	42.80	128.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			242,630.00	242,630.00	68,678.84	247,057.00	(4,427.00)	-1.8%
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	30,817.00	(30,817.00)	New
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	30,817.00	(30,817.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	242.00	242.00	242.00	242.00	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	387.27	145,586.00	(145,586.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			242.00	242.00	629.27	145,828.00	(145,586.00)	-60,159.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	11,218.00	11,218.00	0.00	14,164.00	(2,946.00)	-26.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,218.00	11,218.00	0.00	14,164.00	(2,946.00)	-26.3%
TOTAL, EXPENDITURES			711,420.00	711,420.00	199,731.80	897,395.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	318,717.00	318,717.00	0.00	3,266.00	(315,451.00)	-99.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			318,717.00	318,717.00	0.00	3,266.00	(315,451.00)	-99.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
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)			318,717.00	318,717.00	0.00	3,266.00		

Resource	Description	2022-23 Projected Totals
5059	Child Development: ARP California State Preschool Program One- time Stipend	13,200.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	200,570.00
9010	Other Restricted Local	101.00
Total, Restricted Balance		213,871.00

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	1,703,602.00	1,703,602.00	0.00	933,634.00	(769,968.00)	-45.2%
3) Other State Revenue		8300-8599	134,582.00	134,582.00	40,500.00	1,521,898.00	1,387,316.00	1,030.8%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	(4,166.93)	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,843,184.00	1,843,184.00	36,333.07	2,460,532.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	926,125.00	926,125.00	274,332.53	1,063,675.00	(137,550.00)	-14.9%
3) Employee Benefits		3000-3999	470,207.00	470,207.00	137,039.91	552,746.00	(82,539.00)	-17.6%
4) Books and Supplies		4000-4999	836,796.00	836,796.00	131,078.61	956,478.00	(119,682.00)	-14.3%
5) Services and Other Operating Expenditures		5000-5999	30,353.00	30,353.00	20,039.90	30,538.00	(185.00)	-0.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	128,792.00	128,792.00	0.00	97,641.00	31,151.00	24.2%
9) TOTAL, EXPENDITURES			2,392,273.00	2,392,273.00	562,490.95	2,701,078.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(549,089.00)	(549,089.00)	(526,157.88)	(240,546.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	549,089.00	549,089.00	0.00	182,514.00	(366,575.00)	-66.8%
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			549,089.00	549,089.00	0.00	182,514.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(526,157.88)	(58,032.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	79,326.00	79,326.00		127,611.00	48,285.00	60.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,326.00	79,326.00		127,611.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,326.00	79,326.00		127,611.00		
2) Ending Balance, June 30 (E + F1e)			79,326.00	79,326.00		69,579.00		
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	79,326.00	79,326.00		61,785.00		
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		7,794.00		
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	1,703,602.00	1,703,602.00	0.00	933,634.00	(769,968.00)	-45.2%
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			1,703,602.00	1,703,602.00	0.00	933,634.00	(769,968.00)	-45.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	134,582.00	134,582.00	40,500.00	1,521,898.00	1,387,316.00	1,030.8%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			134,582.00	134,582.00	40,500.00	1,521,898.00	1,387,316.00	1,030.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	(4,991.18)	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	69.73	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	754.52	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	(4,166.93)	5,000.00	0.00	0.0%
TOTAL, REVENUES			1,843,184.00	1,843,184.00	36,333.07	2,460,532.00		
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	679,386.00	679,386.00	194,724.48	772,471.00	(93,085.00)	-13.7%
Classified Supervisors' and Administrators' Salaries		2300	161,363.00	161,363.00	79,104.68	237,314.00	(75,951.00)	-47.1%
Clerical, Technical and Office Salaries		2400	85,376.00	85,376.00	503.37	53,890.00	31,486.00	36.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			926,125.00	926,125.00	274,332.53	1,063,675.00	(137,550.00)	-14.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	35.00	(35.00)	New
PERS		3201-3202	220,142.00	220,142.00	64,518.53	255,841.00	(35,699.00)	-16.2%
OASDI/Medicare/Alternative		3301-3302	67,005.00	67,005.00	19,603.20	76,187.00	(9,182.00)	-13.7%
Health and Welfare Benefits		3401-3402	164,704.00	164,704.00	47,493.39	199,660.00	(34,956.00)	-21.2%
Unemployment Insurance		3501-3502	4,382.00	4,382.00	1,285.98	4,982.00	(600.00)	-13.7%

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	13,760.00	13,760.00	4,031.71	15,648.00	(1,888.00)	-13.7%
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	214.00	214.00	107.10	393.00	(179.00)	-83.6%
TOTAL, EMPLOYEE BENEFITS			470,207.00	470,207.00	137,039.91	552,746.00	(82,539.00)	-17.6%
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	65,433.00	65,433.00	24,144.88	68,213.00	(2,780.00)	-4.2%
Noncapitalized Equipment		4400	838.00	838.00	0.00	5,338.00	(4,500.00)	-537.0%
Food		4700	770,525.00	770,525.00	106,933.73	882,927.00	(112,402.00)	-14.6%
TOTAL, BOOKS AND SUPPLIES			836,796.00	836,796.00	131,078.61	956,478.00	(119,682.00)	-14.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,930.00	1,930.00	86.44	1,930.00	0.00	0.0%
Dues and Memberships		5300	1,305.00	1,305.00	332.49	1,305.00	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	7,467.00	7,467.00	4,026.57	7,467.00	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	650.00	650.00	26.65	650.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	18,496.00	18,496.00	15,465.76	18,681.00	(185.00)	-1.0%
Communications		5900	505.00	505.00	101.99	505.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,353.00	30,353.00	20,039.90	30,538.00	(185.00)	-0.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	128,792.00	128,792.00	0.00	97,641.00	31,151.00	24.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			128,792.00	128,792.00	0.00	97,641.00	31,151.00	24.2%
TOTAL, EXPENDITURES			2,392,273.00	2,392,273.00	562,490.95	2,701,078.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	549,089.00	549,089.00	0.00	182,514.00	(366,575.00)	-66.8%
(a) TOTAL, INTERFUND TRANSFERS IN			549,089.00	549,089.00	0.00	182,514.00	(366,575.00)	-66.8%
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)			549,089.00	549,089.00	0.00	182,514.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	58,722.00
5810	Other Restricted Federal	3,063.00
Total, Restricted Balance		61,785.00

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	450,000.00	450,000.00	0.00	450,000.00	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	26.53	0.00	0.00	0.0%
5) TOTAL, REVENUES			450,000.00	450,000.00	26.53	450,000.00		
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	9,349.00	(9,349.00)	New
5) Services and Other Operating Expenditures		5000-5999	160,456.00	160,456.00	309,772.99	325,313.00	(164,857.00)	-102.7%
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			160,456.00	160,456.00	309,772.99	334,662.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			289,544.00	289,544.00	(309,746.46)	115,338.00		
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)			289,544.00	289,544.00	(309,746.46)	115,338.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	246,019.00	246,019.00		216,049.00	(29,970.00)	-12.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			246,019.00	246,019.00		216,049.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			246,019.00	246,019.00		216,049.00		
2) Ending Balance, June 30 (E + F1e)			535,563.00	535,563.00		331,387.00		
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	535,563.00	535,563.00		331,387.00		
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	450,000.00	450,000.00	0.00	450,000.00	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			450,000.00	450,000.00	0.00	450,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	26.53	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%
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	26.53	0.00	0.00	0.0%
TOTAL, REVENUES			450,000.00	450,000.00	26.53	450,000.00		
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	9,349.00	(9,349.00)	New
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	9,349.00	(9,349.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	160,456.00	160,456.00	143,988.09	144,112.00	16,344.00	10.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	165,784.90	181,201.00	(181,201.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			160,456.00	160,456.00	309,772.99	325,313.00	(164,857.00)	-102.7%
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			160,456.00	160,456.00	309,772.99	334,662.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,274.00	16,274.00	1,838,982.09	1,848,905.00	1,832,631.00	11,261.1%
5) TOTAL, REVENUES			16,274.00	16,274.00	1,838,982.09	1,848,905.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	202,075.00	202,075.00	20,541.80	141,196.00	60,879.00	30.1%
3) Employee Benefits		3000-3999	89,733.00	89,733.00	9,301.31	63,756.00	25,977.00	28.9%
4) Books and Supplies		4000-4999	118.00	118.00	0.00	118.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,541.00	24,541.00	17,472.53	44,541.00	(20,000.00)	-81.5%
6) Capital Outlay		6000-6999	2,295,251.00	2,295,251.00	977,333.42	2,357,631.00	(62,380.00)	-2.7%
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			2,611,718.00	2,611,718.00	1,024,649.06	2,607,242.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,595,444.00)	(2,595,444.00)	814,333.03	(758,337.00)		
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	3,779,464.97	3,779,465.00	3,779,465.00	New
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	3,779,464.97	3,779,465.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,595,444.00)	(2,595,444.00)	4,593,798.00	3,021,128.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,067,368.00	5,067,368.00		5,128,467.00	61,099.00	1.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,067,368.00	5,067,368.00		5,128,467.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,067,368.00	5,067,368.00		5,128,467.00		
2) Ending Balance, June 30 (E + F1e)			2,471,924.00	2,471,924.00		8,149,595.00		
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	2,471,924.00	2,471,924.00		6,377,998.00		

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)
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		1,771,597.00		
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	16,274.00	16,274.00	6,351.14	16,274.00	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	1,832,630.95	1,832,631.00	1,832,631.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,274.00	16,274.00	1,838,982.09	1,848,905.00	1,832,631.00	11,261.1%
TOTAL, REVENUES			16,274.00	16,274.00	1,838,982.09	1,848,905.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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)
Classified Supervisors' and Administrators' Salaries		2300	22,716.00	22,716.00	7,571.92	22,716.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,910.00	36,910.00	12,303.20	36,910.00	0.00	0.0%
Other Classified Salaries		2900	142,449.00	142,449.00	666.68	81,570.00	60,879.00	42.7%
TOTAL, CLASSIFIED SALARIES			202,075.00	202,075.00	20,541.80	141,196.00	60,879.00	30.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	50,049.00	50,049.00	5,211.42	35,821.00	14,228.00	28.4%
OASDI/Medicare/Alternative		3301-3302	14,705.00	14,705.00	1,387.14	10,703.00	4,002.00	27.2%
Health and Welfare Benefits		3401-3402	20,721.00	20,721.00	2,279.88	14,130.00	6,591.00	31.8%
Unemployment Insurance		3501-3502	982.00	982.00	97.60	702.00	280.00	28.5%
Workers' Compensation		3601-3602	3,008.00	3,008.00	306.39	2,203.00	805.00	26.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	268.00	268.00	18.88	197.00	71.00	26.5%
TOTAL, EMPLOYEE BENEFITS			89,733.00	89,733.00	9,301.31	63,756.00	25,977.00	28.9%
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	118.00	118.00	0.00	118.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			118.00	118.00	0.00	118.00	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	24,541.00	24,541.00	17,472.53	44,541.00	(20,000.00)	-81.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,541.00	24,541.00	17,472.53	44,541.00	(20,000.00)	-81.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	47,000.00	(47,000.00)	New
Buildings and Improvements of Buildings		6200	2,295,251.00	2,295,251.00	913,617.49	2,245,252.00	49,999.00	2.2%
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	63,715.93	65,379.00	(65,379.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,295,251.00	2,295,251.00	977,333.42	2,357,631.00	(62,380.00)	-2.7%
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								
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			2,611,718.00	2,611,718.00	1,024,649.06	2,607,242.00		
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	0.00	0.00	0.00	0.00	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	3,779,464.97	3,779,465.00	3,779,465.00	New
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	3,779,464.97	3,779,465.00	3,779,465.00	New
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	3,779,464.97	3,779,465.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	6,377,998.00
Total, Restricted Balance		6,377,998.00

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	2,900,000.00	2,900,000.00	1,324,377.25	2,900,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,900,000.00	2,900,000.00	1,324,377.25	2,900,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	88,323.00	88,323.00	34,189.91	129,497.00	(41,174.00)	-46.6%
3) Employee Benefits		3000-3999	39,063.00	39,063.00	13,578.89	56,720.00	(17,657.00)	-45.2%
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	390,000.00	390,000.00	39,554.48	390,000.00	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	2,207,450.00	2,207,450.00	0.00	2,207,450.00	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			2,724,836.00	2,724,836.00	87,323.28	2,783,667.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			175,164.00	175,164.00	1,237,053.97	116,333.00		
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)			175,164.00	175,164.00	1,237,053.97	116,333.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,284,554.00	4,284,554.00		4,568,468.00	283,914.00	6.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,284,554.00	4,284,554.00		4,568,468.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,284,554.00	4,284,554.00		4,568,468.00		
2) Ending Balance, June 30 (E + F1e)			4,459,718.00	4,459,718.00		4,684,801.00		
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	4,459,718.00	4,459,718.00		4,684,801.00		
c) Committed								
			57					

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	14,390.71	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,900,000.00	2,900,000.00	1,309,986.54	2,900,000.00	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			2,900,000.00	2,900,000.00	1,324,377.25	2,900,000.00	0.00	0.0%
TOTAL, REVENUES			2,900,000.00	2,900,000.00	1,324,377.25	2,900,000.00		
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	40,341.00	40,341.00	13,613.60	81,515.00	(41,174.00)	-102.1%
Clerical, Technical and Office Salaries		2400	47,982.00	47,982.00	15,994.16	47,982.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	4,582.15	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			88,323.00	88,323.00	34,189.91	129,497.00	(41,174.00)	-46.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	21,555.00	21,555.00	7,511.48	32,001.00	(10,446.00)	-48.5%
OASDI/Medicare/Alternative		3301-3302	6,389.00	6,389.00	2,266.29	9,218.00	(2,829.00)	-44.3%
Health and Welfare Benefits		3401-3402	9,310.00	9,310.00	3,086.28	12,818.00	(3,508.00)	-37.7%
Unemployment Insurance		3501-3502	424.00	424.00	168.43	622.00	(198.00)	-46.7%
Workers' Compensation		3601-3602	1,331.00	1,331.00	528.83	1,954.00	(623.00)	-46.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	54.00	54.00	17.58	107.00	(53.00)	-98.1%
TOTAL, EMPLOYEE BENEFITS			39,063.00	39,063.00	13,578.89	56,720.00	(17,657.00)	-45.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	4,516.57	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	390,000.00	390,000.00	35,037.91	390,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			390,000.00	390,000.00	39,554.48	390,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Debt Service								
Debt Service - Interest		7438	1,507,450.00	1,507,450.00	0.00	1,507,450.00	0.00	0.0%
Other Debt Service - Principal		7439	700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,207,450.00	2,207,450.00	0.00	2,207,450.00	0.00	0.0%
TOTAL, EXPENDITURES			2,724,836.00	2,724,836.00	87,323.28	2,783,667.00		
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	4,684,801.00
Total, Restricted Balance		4,684,801.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	94.31	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	94.31	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	94.31	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	94.31	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	34,660.00	34,660.00		33,818.00	(842.00)	-2.4%
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)			34,660.00	34,660.00		33,818.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			34,660.00	34,660.00		33,818.00		
2) Ending Net Position, June 30 (E + F1e)			34,660.00	34,660.00		33,818.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	34,660.00	34,660.00		33,818.00		
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	94.31	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	94.31	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	94.31	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		
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

Supplemental Information

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)	3,685.87	3,685.87	3,685.87	3,685.87	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,685.87	3,685.87	3,685.87	3,685.87	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	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]	8.34	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	8.34	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,694.21	3,685.87	3,685.87	3,685.87	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			18,305,594.45	17,497,486.14	13,246,847.34	9,612,315.79	5,131,718.94	438,241.75	23,871,978.24	30,649,894.08
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		285,950.00	285,950.00	469,901.00	285,950.00		183,812.39		243,459.53
Property Taxes	8020-8079		921,752.56		773,109.89	128,887.15	127,940.69	23,586,753.64	12,501,232.75	
Miscellaneous Funds	8080-8099			(5,539.26)	(11,078.52)	(532,259.68)	(168,885.68)	(156,966.53)	(156,966.53)	
Federal Revenue	8100-8299					82,808.21		4,392.96	470,845.32	36,896.83
Other State Revenue	8300-8599		239,732.00	239,732.00	250,817.00	250,817.00	1,942,731.00	355,841.65	3,512,809.95	170,991.25
Other Local Revenue	8600-8799		337,255.27	287,224.87	276,714.60	506,278.29	433,245.60	2,395,991.14	2,063,422.32	415,133.58
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,784,689.83	807,367.61	1,759,463.97	722,480.97	2,335,031.61	26,369,825.25	18,391,343.81	709,514.66
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		326,213.29	2,822,565.41	2,859,917.01	2,902,853.79	2,960,829.32	159,603.75	5,804,757.16	2,953,612.91
Classified Salaries	2000-2999		505,680.22	971,599.86	1,056,560.70	996,779.19	1,108,254.85	1,240,734.04	1,576,072.13	1,201,777.36
Employee Benefits	3000-3999		404,262.17	1,479,845.29	1,514,100.48	1,523,115.09	1,512,655.61	723,422.98	2,757,078.17	1,682,318.52
Books and Supplies	4000-4999		83,725.53	543,045.05	324,819.03	527,042.52	573,357.04	238,974.00	262,319.07	258,923.65
Services	5000-5999		758,437.32	403,488.02	806,190.58	587,669.05	988,954.75	538,808.46	1,176,546.44	534,037.20
Capital Outlay	6000-6999		1,500.00	10,000.00	12,497.97	4,828.37	85,674.43	16,348.30	38,513.27	1,994.66
Other Outgo	7000-7499							18,197.23	(1,858.27)	
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			2,079,818.53	6,230,543.63	6,574,085.77	6,542,288.01	7,229,726.00	2,936,088.76	11,613,427.97	6,632,664.30
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299		851,992.29	1,535,481.77	1,203,272.20	1,497,861.15	199,837.00			
Due From Other Funds	9310									
Stores	9320		69.69	3,240.67	4,181.48	1,763.50				
Prepaid Expenditures	9330		30,424.54							
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	882,486.52	1,538,722.44	1,207,453.68	1,499,624.65	199,837.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599		1,377,561.32	366,185.22	27,363.43	77,606.25	(1,380.20)			
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650		17,904.81			82,808.21				
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	1,395,466.13	366,185.22	27,363.43	160,414.46	(1,380.20)	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(512,979.61)	1,172,537.22	1,180,090.25	1,339,210.19	201,217.20	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(808,108.31)	(4,250,638.80)	(3,634,531.55)	(4,480,596.85)	(4,693,477.19)	23,433,736.49	6,777,915.84	(5,923,149.64)
F. ENDING CASH (A + E)			17,497,486.14	13,246,847.34	9,612,315.79	5,131,718.94	438,241.75	23,871,978.24	30,649,894.08	24,726,744.44
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		24,726,744.44	18,679,404.83	31,226,840.02	36,697,550.98				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	428,435.96	229,337.56	229,337.56		0.00		2,642,134.00	2,642,134.00
Property Taxes	8020-8079	11,252.95	16,573,270.35	9,569,098.81		176,159.21		64,369,458.00	64,369,458.00
Miscellaneous Funds	8080-8099	(436,809.47)	(12,389.61)	(149,735.87)	(274,690.34)	273,026.03		(1,789,261.99)	(1,789,262.00)
Federal Revenue	8100-8299	4,979.04	(3,997.95)	366,944.00	627,972.37	2,484,625.50		4,075,466.28	4,075,466.00
Other State Revenue	8300-8599	379,297.01	1,236,474.67	306,106.52	0.00	5,081,275.94		13,966,625.99	13,966,626.00
Other Local Revenue	8600-8799	373,834.29	1,280,691.54	1,812,774.36	85,779.87	860,524.26		11,128,869.99	11,128,870.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		760,989.78	19,303,386.56	12,134,525.38	439,061.90	8,875,610.94	0.00	94,393,292.27	94,393,292.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,022,838.86	2,978,564.69	2,987,508.44	3,323,774.35	0.00		33,103,038.98	33,103,039.00
Classified Salaries	2000-2999	1,190,784.79	1,167,729.61	1,166,059.50	1,465,773.75			13,647,806.00	13,647,806.00
Employee Benefits	3000-3999	1,736,886.27	1,691,473.18	1,681,907.66	5,729,750.58			22,436,816.00	22,436,816.00
Books and Supplies	4000-4999	334,003.78	321,404.54	303,489.81	176,971.00	982,669.98		4,930,745.00	4,930,745.00
Services	5000-5999	518,283.09	597,957.68	467,542.78	374,598.68	558,363.94		8,310,877.99	8,310,878.00
Capital Outlay	6000-6599			57,306.23	713.99	429,041.78		658,419.00	658,419.00
Other Outgo	7000-7499	5,532.60	(1,178.33)			109,292.77		129,986.00	129,986.00
Interfund Transfers Out	7600-7629					185,780.00		185,780.00	185,780.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		6,808,329.39	6,755,951.37	6,663,814.42	11,071,582.35	2,265,148.47	0.00	83,403,488.97	83,403,469.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							5,288,444.41	
Due From Other Funds	9310							0.00	
Stores	9320							9,255.34	
Prepaid Expenditures	9330							30,424.54	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	5,328,124.29	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							1,847,336.02	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							100,713.02	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,948,049.04	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS									
E. NET INCREASE/DECREASE (B - C + D)		(6,047,339.61)	12,547,435.19	5,470,710.96	(10,632,520.45)	6,610,462.47	0.00	14,369,898.55	10,989,823.00
F. ENDING CASH (A + E)		18,679,404.83	31,226,840.02	36,697,550.98	26,065,030.53				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								32,675,493.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			26,065,030.53	26,065,030.53	26,065,030.53	26,065,030.53	26,065,030.53	26,065,030.53	26,065,030.53	26,065,030.53
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			26,065,030.53	26,065,030.53	26,065,030.53	26,065,030.53	26,065,030.53	26,065,030.53	26,065,030.53	26,065,030.53
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		26,065,030.53	26,065,030.53	26,065,030.53	26,065,030.53				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		26,065,030.53	26,065,030.53	26,065,030.53	26,065,030.53				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								26,065,030.53	

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	83,403,469.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,439,189.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	100,445.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	658,419.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	47,457.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	185,780.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	700,000.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,692,101.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	240,546.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				75,512,725.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				3,685.87
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,487.08
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			0.00	0.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			0.00	0.00
B. Required effort (Line A.2 times 90%)			0.00	0.00

C. Current year expenditures (Line I.E and Line II.B)	75,512,725.00	20,487.08
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,129,660.00
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) 66,368,730.00

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) 3.21%

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) 3,268,303.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 507,387.00

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)	246,100.91
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)	4,021,790.91
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,021,790.91
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	48,447,670.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,485,555.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,485,306.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,238,705.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	100,445.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,137,506.00
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)	13,284.00
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)	78,428.00
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)	7,420,594.09
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)	194,415.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	883,231.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,720,510.00
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)	81,205,649.09
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)	4.95%
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)	4.95%
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)	4,021,790.91
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	567,885.01
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 (5.69%) 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 (5.69%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.75%) 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: 5.69%

Highest
rate used
in any
program: 5.75%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	653,256.00	37,170.00	5.69%
01	3182	315,799.00	5,912.00	1.87%
01	3410	65,691.00	2,719.00	4.14%
01	3550	24,780.00	1,238.00	5.00%
01	4035	197,978.00	4,889.00	2.47%
01	4127	25,977.00	1,478.00	5.69%
01	4203	67,113.00	3,819.00	5.69%
01	6010	238,285.00	1,422.00	0.60%
01	6387	244,829.00	14,082.00	5.75%
01	6520	99,735.00	5,675.00	5.69%
01	6546	262,201.00	14,919.00	5.69%
01	7412	345,690.00	19,684.00	5.69%
01	7413	51,407.00	2,925.00	5.69%
01	9010	7,351,743.00	74,679.00	1.02%
11	6391	147,755.00	7,976.00	5.40%
12	6105	248,934.00	14,164.00	5.69%
13	5310	1,716,010.00	97,641.00	5.69%

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	64,563,004.00	3.08%	66,553,395.39	2.62%	68,296,481.29
2. Federal Revenues	8100-8299	165,970.00	0.00%	165,970.00	0.00%	165,970.00
3. Other State Revenues	8300-8599	1,711,730.00	5.84%	1,811,730.00	5.52%	1,911,730.00
4. Other Local Revenues	8600-8799	1,804,794.00	10.97%	2,002,794.00	1.00%	2,022,821.94
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(10,065,548.00)	6.77%	(10,747,160.30)	1.10%	(10,865,300.89)
6. Total (Sum lines A1 thru A5c)		58,179,950.00	2.76%	59,786,729.09	2.92%	61,531,702.34
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,914,466.00		23,957,161.39
b. Step & Column Adjustment				412,460.39		431,228.90
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				630,235.00		7,818.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,914,466.00	4.55%	23,957,161.39	1.83%	24,396,208.29
2. Classified Salaries						
a. Base Salaries				9,520,527.00		10,449,917.38
b. Step & Column Adjustment				205,643.38		225,718.22
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				723,747.00		(120,045.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,520,527.00	9.76%	10,449,917.38	1.01%	10,555,590.60
3. Employee Benefits	3000-3999	13,138,925.00	6.08%	13,937,658.03	.63%	14,026,160.17
4. Books and Supplies	4000-4999	1,857,495.00	2.50%	1,904,019.85	(2.96%)	1,847,600.25
5. Services and Other Operating Expenditures	5000-5999	5,330,336.00	(3.89%)	5,123,246.08	2.00%	5,225,711.00
6. Capital Outlay	6000-6999	649,547.00	(27.80%)	469,000.00	0.00%	469,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	122,457.00	0.00%	122,457.00	0.00%	122,457.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(310,392.00)	2.40%	(317,841.41)	2.23%	(324,929.27)
9. Other Financing Uses						
a. Transfers Out	7600-7629	185,780.00	0.00%	185,780.00	0.00%	185,780.00
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)		53,409,141.00	4.54%	55,831,398.32	1.20%	56,503,578.04
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		4,770,809.00		3,955,330.77		5,028,124.30
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,034,871.00		19,805,680.00		23,761,010.77
2. Ending Fund Balance (Sum lines C and D1)		19,805,680.00		23,761,010.77		28,789,135.07
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	60,000.00		60,000.00		60,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,738,549.00		1,800,932.45		1,955,119.79
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (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	18,007,131.00		21,900,078.32		26,774,015.28
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,805,680.00		23,761,010.77		28,789,135.07
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,007,131.00		21,900,078.32		26,774,015.28
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		18,007,131.00		21,900,078.32		26,774,015.28
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.						
B1d and B2d - Add back in vacancy savings and positions currently funded out of other resources.						

Description	Object Codes	Projected Year Totals (Form 01I) (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	659,326.00	2.00%	672,512.52	2.00%	685,962.77
2. Federal Revenues	8100-8299	3,909,496.00	(60.33%)	1,550,921.47	1.79%	1,578,722.95
3. Other State Revenues	8300-8599	12,254,896.00	(49.10%)	6,238,228.81	1.67%	6,342,312.00
4. Other Local Revenues	8600-8799	9,324,076.00	1.88%	9,499,484.54	1.41%	9,633,198.04
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	10,065,548.00	6.77%	10,747,160.30	1.10%	10,865,300.89
6. Total (Sum lines A1 thru A5c)		36,213,342.00	(20.72%)	28,708,307.64	1.38%	29,105,496.65
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,188,573.00		10,272,854.36
b. Step & Column Adjustment				183,394.31		184,911.38
c. Cost-of-Living Adjustment						
d. Other Adjustments				(99,112.95)		(650.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,188,573.00	.83%	10,272,854.36	1.79%	10,457,115.74
2. Classified Salaries						
a. Base Salaries				4,127,279.00		3,741,855.78
b. Step & Column Adjustment				82,545.58		74,837.12
c. Cost-of-Living Adjustment						
d. Other Adjustments				(467,968.80)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,127,279.00	(9.34%)	3,741,855.78	2.00%	3,816,692.90
3. Employee Benefits	3000-3999	9,297,891.00	(.71%)	9,231,501.91	1.39%	9,360,068.79
4. Books and Supplies	4000-4999	3,073,250.00	(15.59%)	2,594,230.34	(3.40%)	2,505,973.74
5. Services and Other Operating Expenditures	5000-5999	2,980,542.00	97.51%	5,886,755.22	(16.26%)	4,929,418.87
6. Capital Outlay	6000-6999	8,872.00	20,188.55%	1,800,000.00	(99.94%)	1,025.64
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	127,310.00	0.00%	127,310.00	0.00%	127,310.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	190,611.00	(20.86%)	150,858.85	(.46%)	150,163.79
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)		29,994,328.00	12.71%	33,805,366.46	(7.27%)	31,347,769.47
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		6,219,014.00		(5,097,058.82)		(2,242,272.82)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,443,134.00		11,662,148.00		6,565,089.18
2. Ending Fund Balance (Sum lines C and D1)		11,662,148.00		6,565,089.18		4,322,816.36
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	11,662,148.00		6,565,089.19		4,322,816.38
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 01I) (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		(.01)		(.02)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,662,148.00		6,565,089.18		4,322,816.36
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.						
Anticipated loss of funding						

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	65,222,330.00	3.07%	67,225,907.91	2.61%	68,982,444.06
2. Federal Revenues	8100-8299	4,075,466.00	(57.87%)	1,716,891.47	1.62%	1,744,692.95
3. Other State Revenues	8300-8599	13,966,626.00	(42.36%)	8,049,958.81	2.54%	8,254,042.00
4. Other Local Revenues	8600-8799	11,128,870.00	3.36%	11,502,278.54	1.34%	11,656,019.98
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)		94,393,292.00	(6.25%)	88,495,036.73	2.42%	90,637,198.99
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,103,039.00		34,230,015.75
b. Step & Column Adjustment				595,854.70		616,140.28
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				531,122.05		7,168.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,103,039.00	3.40%	34,230,015.75	1.82%	34,853,324.03
2. Classified Salaries						
a. Base Salaries				13,647,806.00		14,191,773.16
b. Step & Column Adjustment				288,188.96		300,555.34
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				255,778.20		(120,045.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,647,806.00	3.99%	14,191,773.16	1.27%	14,372,283.50
3. Employee Benefits	3000-3999	22,436,816.00	3.26%	23,169,159.94	.94%	23,386,228.96
4. Books and Supplies	4000-4999	4,930,745.00	(8.77%)	4,498,250.19	(3.22%)	4,353,573.99
5. Services and Other Operating Expenditures	5000-5999	8,310,878.00	32.48%	11,010,001.30	(7.76%)	10,155,129.87
6. Capital Outlay	6000-6999	658,419.00	244.61%	2,269,000.00	(79.28%)	470,025.64
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	249,767.00	0.00%	249,767.00	0.00%	249,767.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(119,781.00)	39.41%	(166,982.56)	4.66%	(174,765.48)
9. Other Financing Uses						
a. Transfers Out	7600-7629	185,780.00	0.00%	185,780.00	0.00%	185,780.00
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)		83,403,469.00	7.47%	89,636,764.78	(1.99%)	87,851,347.51
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		10,989,823.00		(1,141,728.05)		2,785,851.48
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,478,005.00		31,467,828.00		30,326,099.95
2. Ending Fund Balance (Sum lines C and D1)		31,467,828.00		30,326,099.95		33,111,951.43
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	60,000.00		60,000.00		60,000.00
b. Restricted	9740	11,662,148.00		6,565,089.19		4,322,816.38
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	1,738,549.00		1,800,932.45		1,955,119.79
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,007,131.00		21,900,078.32		26,774,015.28

Description	Object Codes	Projected Year Totals (Form 01I) (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		(.01)		(.02)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		31,467,828.00		30,326,099.95		33,111,951.43
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	18,007,131.00		21,900,078.32		26,774,015.28
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			(.01)		(.02)
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)		18,007,131.00		21,900,078.31		26,774,015.26
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		21.59%		24.43%		30.48%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
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)		3,685.87		3,685.87		3,685.87
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		83,403,469.00		89,636,764.78		87,851,347.51
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)		83,403,469.00		89,636,764.78		87,851,347.51
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)		2,502,104.07		2,689,102.94		2,635,540.43
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)		2,502,104.07	2,689,102.94	2,635,540.43		
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES	YES	YES		

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				
01I GENERAL FUND								
Expenditure Detail	0.00	(650.00)	0.00	(119,781.00)				
Other Sources/Uses Detail					0.00	185,780.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	7,976.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	14,164.00	0.00				
Other Sources/Uses Detail					3,266.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	650.00	0.00	97,641.00	0.00				
Other Sources/Uses Detail					182,514.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	650.00	(650.00)	119,781.00	(119,781.00)	185,780.00	185,780.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range: **-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 Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2022-23)				
District Regular	3,685.87	3,685.87		
Charter School	0.00	0.00		
Total ADA	3,685.87	3,685.87	0.0%	Met
1st Subsequent Year (2023-24)				
District Regular	3,685.87	3,685.87		
Charter School				
Total ADA	3,685.87	3,685.87	0.0%	Met
2nd Subsequent Year (2024-25)				
District Regular	3,685.87	3,685.87		
Charter School				
Total ADA	3,685.87	3,685.87	0.0%	Met

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	3,982.00	3,960.00		
Charter School				
Total Enrollment	3,982.00	3,960.00	(.6%)	Met
1st Subsequent Year (2023-24)				
District Regular	3,982.00	3,960.00		
Charter School				
Total Enrollment	3,982.00	3,960.00	(.6%)	Met
2nd Subsequent Year (2024-25)				
District Regular	3,982.00	3,960.00		
Charter School				
Total Enrollment	3,982.00	3,960.00	(.6%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA		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	3,671	4,193	
	Charter School			
	Total ADA/Enrollment	3,671	4,193	87.6%
Second Prior Year (2020-21)	District Regular	3,671	4,159	
	Charter School			
	Total ADA/Enrollment	3,671	4,159	88.3%
First Prior Year (2021-22)	District Regular	3,413	3,953	
	Charter School			
	Total ADA/Enrollment	3,413	3,953	86.3%
Historical Average Ratio:				87.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				87.9%

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	3,686	3,960		
	Charter School	0			
	Total ADA/Enrollment	3,686	3,960	93.1%	Not Met
1st Subsequent Year (2023-24)	District Regular	3,686	3,960		
	Charter School				
	Total ADA/Enrollment	3,686	3,960	93.1%	Not Met
2nd Subsequent Year (2024-25)	District Regular	3,686	3,960		
	Charter School				
	Total ADA/Enrollment	3,686	3,960	93.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

Expecting ADA to increase as COVID cases decrease

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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2022-23)	64,493,020.00	67,011,592.00	3.9%	Not Met
1st Subsequent Year (2023-24)	66,503,075.00	69,103,599.00	3.9%	Not Met
2nd Subsequent Year (2024-25)	68,259,167.00	70,931,289.00	3.9%	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)

Property taxes exceeded projections in 2022/2023.

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)	40,222,513.48	46,498,014.00	86.5%
Second Prior Year (2020-21)	40,191,357.82	46,222,397.86	87.0%
First Prior Year (2021-22)	38,924,459.04	45,484,523.20	85.6%
	Historical Average Ratio:		86.3%

	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):	83.3% to 89.3%	83.3% to 89.3%	83.3% to 89.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	45,573,918.00	53,223,361.00	85.6%	Met
1st Subsequent Year (2023-24)	48,344,736.80	55,645,618.32	86.9%	Met
2nd Subsequent Year (2024-25)	48,977,959.06	56,317,798.04	87.0%	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	Projected Year Totals		
	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	3,949,551.00	4,075,466.00	3.2%	No
1st Subsequent Year (2023-24)	1,566,086.32	1,716,891.47	9.6%	Yes
2nd Subsequent Year (2024-25)	1,591,160.11	1,744,692.95	9.6%	Yes

Explanation:
(required if Yes)

Reduction in ESSER funds

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	6,155,087.00	13,966,626.00	126.9%	Yes
1st Subsequent Year (2023-24)	6,230,151.70	8,049,958.81	29.2%	Yes
2nd Subsequent Year (2024-25)	6,354,229.53	8,254,042.00	29.9%	Yes

Explanation:
(required if Yes)

Addition of Arts and Music Block Grant, Learning Recovery Block Grant

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	11,017,456.00	11,128,870.00	1.0%	No
1st Subsequent Year (2023-24)	11,674,491.82	11,502,278.54	-1.5%	No
2nd Subsequent Year (2024-25)	11,834,690.78	11,656,019.98	-1.5%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	4,558,225.00	4,930,745.00	8.2%	Yes
1st Subsequent Year (2023-24)	3,783,847.10	4,498,250.19	18.9%	Yes
2nd Subsequent Year (2024-25)	3,801,637.42	4,353,573.99	14.5%	Yes

Explanation:
(required if Yes)

Annual Chromebook replacement in all out years, staff computer replacement in 2023/2024, technology upgrades in 2024/2025 and instructional materials adoption in 2023/2024.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	7,169,757.00	8,310,878.00	15.9%	Yes
1st Subsequent Year (2023-24)	7,930,173.17	11,010,001.30	38.8%	Yes
2nd Subsequent Year (2024-25)	7,812,195.24	10,155,129.87	30.0%	Yes

Explanation:
(required if Yes)

Annual increases to services, technology upgrades

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)	21,122,094.00	29,170,962.00	38.1%	Not Met
1st Subsequent Year (2023-24)	19,470,729.84	21,269,128.82	9.2%	Not Met
2nd Subsequent Year (2024-25)	19,780,080.42	21,654,754.93	9.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	11,727,982.00	13,241,623.00	12.9%	Not Met
1st Subsequent Year (2023-24)	11,714,020.27	15,508,251.49	32.4%	Not Met
2nd Subsequent Year (2024-25)	11,613,832.66	14,508,703.86	24.9%	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)

Reduction in ESSER funds

Explanation:

Other State Revenue

(linked from 6A

if NOT met)

Addition of Arts and Music Block Grant, Learning Recovery Block Grant

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

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

Explanation:

Books and Supplies

(linked from 6A

if NOT met)

Annual Chromebook replacement in all out years, staff computer replacement in 2023/2024, technology upgrades in 2024/2025 and instructional materials adoption in 2023/2024.

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

Annual increases to services, technology upgrades

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
	Required Minimum Contribution		
1. OMMA/RMA Contribution	2,332,926.48	2,335,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,335,000.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	21.6%	24.4%	30.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	7.2%	8.1%	10.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 01I, Section E)	and Other Financing Uses (Form 01I, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	4,770,809.00	53,409,141.00	N/A	Met
1st Subsequent Year (2023-24)	3,955,330.77	55,831,398.32	N/A	Met
2nd Subsequent Year (2024-25)	5,028,124.30	56,503,578.04	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)	31,467,828.00	Met
1st Subsequent Year (2023-24)	30,326,099.95	Met
2nd Subsequent Year (2024-25)	33,111,951.43	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)	26,065,030.53	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.)	3,685.87	3,685.87	3,685.87
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):

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

Yes

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	83,403,469.00	89,636,764.78	87,851,347.51
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	83,403,469.00	89,636,764.78	87,851,347.51
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,502,104.07	2,689,102.94	2,635,540.43

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
2,502,104.07	2,689,102.94	2,635,540.43

10C. Calculating the District's Available Reserve Amount

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

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	18,007,131.00	21,900,078.32	26,774,015.28
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	(.01)	(.02)
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	18,007,131.00	21,900,078.31	26,774,015.26
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	21.59%	24.43%	30.48%
District's Reserve Standard				
(Section 10B, Line 7):		2,502,104.07	2,689,102.94	2,635,540.43
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

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)	(10,321,008.00)	(10,065,548.00)	-2.5%	(255,460.00)	Met
1st Subsequent Year (2023-24)	(10,576,468.30)	(10,747,160.30)	1.6%	170,692.00	Met
2nd Subsequent Year (2024-25)	(10,725,183.59)	(10,865,300.89)	1.3%	140,117.30	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)	867,806.00	185,780.00	-78.6%	(682,026.00)	Not Met
1st Subsequent Year (2023-24)	767,806.00	185,780.00	-75.8%	(582,026.00)	Not Met
2nd Subsequent Year (2024-25)	667,806.00	185,780.00	-72.2%	(482,026.00)	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)

Reduction in contribution to Food Service in out 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)

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	27	Fund 25	2,207,450	37,520,000
General Obligation Bonds	Varies	Tax Indebtedness	17,949,856	177,509,374
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				215,029,374

Type of Commitment (continued)	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases	204,442			
Certificates of Participation	2,207,450	2,207,450	2,205,700	2,207,200
General Obligation Bonds	17,397,869	17,949,856	18,431,881	19,013,357
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	19,809,761	20,157,306	20,637,581	21,220,557

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

Yes

Yes

Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Funded by Ad Valorem taxes

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)

Yes

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

No

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

No

2 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

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

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

Budget Adoption

(Form 01CS, Item S7A)

First Interim

4,634,086.00	4,634,086.00
0.00	0.00
4,634,086.00	4,634,086.00

Actuarial	Actuarial
Jun 30, 3021	Jun 30, 2021

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00	0.00
0.00	0.00
0.00	0.00

679,414.00	689,271.00
679,414.00	689,271.00
679,414.00	689,271.00

301,368.00	301,368.00
302,271.00	302,271.00
290,228.00	290,228.00

34	34
34	34
34	34

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	286.2	293.3	293.3	293.3

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

308,411

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
2,795,245	2,795,245	2,795,245

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

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

No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

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	247.0	262.2	262.2	262.2

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?

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

158,055

7. Amount included for any tentative salary schedule increases

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

0

0

0

		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?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1,880,381	1,880,381	1,880,381
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?

No		

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

If Yes, explain the nature of the new costs:

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

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Attrition (layoffs and retirements)				
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
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	50.4	58.4	58.4	58.4

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:

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)?

No

No

No

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

4. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

0

0

Management/Supervisor/Confidential**Health and Welfare (H&W) Benefits**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

650,385

650,385

650,385

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential**Step and Column Adjustments**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential**Other Benefits (mileage, bonuses, etc.)**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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

Placer 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) is greater than zero in the following resources by fund. Positive balances, in funds other than the general fund and funds 61 through 95, must be reported as restricted, committed, or assigned. **Exception**

FUND	RESOURCE	AMOUNT
11	0000	\$10,251.00

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

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

First Interim
Board Approved Operating Budget 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Placer 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**

Explanation: Expenditures and budgets have been moved to correct the issue

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 - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

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

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

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

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

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

LOTTERY-CONTRIB - (Warning) - 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 - (Warning) - 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) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
01	7412	(\$69,161.00)
Explanation: Expenditures and budgets have been moved to correct the issue		
01	7426	(\$17,021.00)
Explanation: Expenditures and budgets have been moved to correct the issue		
Total of negative resource balances for Fund 01		(\$86,182.00)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	7412	9790	(\$69,161.00)
Explanation: Expenditures and budgets have been moved to correct the issue			
01	7426	9790	(\$17,021.00)
Explanation: Expenditures and budgets have been moved to correct the issue			

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

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

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

Passed

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

Placer County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Explanation: Variable service agreement was coded incorrectly. The District has changed the coding on the agreement.

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.)	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

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

Placer 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) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-5640-0-0000-0000-9740	5640	\$41,562.34
Explanation: A variable service agreement was inadvertently coded to resource 5640. District has corrected the coding and all expenses to date.		
01-5640-0-0000-0000-979Z	5640	\$41,562.34
Explanation: A variable service agreement was inadvertently coded to resource 5640. District has corrected the coding and all expenses to date.		
01-5640-0-1110-3120-1200	5640	(\$38,181.80)
Explanation: A variable service agreement was inadvertently coded to resource 5640. District has corrected the coding and all expenses to date.		
01-5640-0-1110-3120-3301	5640	(\$2,920.92)
Explanation: A variable service agreement was inadvertently coded to resource 5640. District has corrected the coding and all expenses to date.		
01-5640-0-1110-3120-3501	5640	(\$190.92)
Explanation: A variable service agreement was inadvertently coded to resource 5640. District has corrected the coding and all expenses to date.		
01-5640-0-1110-3120-3601	5640	(\$599.44)
Explanation: A variable service agreement was inadvertently coded to resource 5640. District has corrected the coding and all expenses to date.		
01-5640-0-5760-1110-4300	5640	\$330.74
Explanation: A variable service agreement was inadvertently coded to resource 5640. District has corrected the coding and all expenses to date.		

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) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-5640-0-0000-0000-9740	01	5640	\$41,562.34
Explanation: A variable service agreement was inadvertently coded to resource 5640. District has corrected the coding and all expenses to date.			
01-5640-0-0000-0000-979Z	01	5640	\$41,562.34
Explanation: A variable service agreement was inadvertently coded to resource 5640. District has corrected the coding and all expenses to date.			
01-5640-0-1110-3120-1200	01	5640	(\$38,181.80)
Explanation: A variable service agreement was inadvertently coded to resource 5640. District has corrected the coding and all expenses to date.			
01-5640-0-1110-3120-3301	01	5640	(\$2,920.92)
Explanation: A variable service agreement was inadvertently coded to resource 5640. District has corrected the coding and all expenses to date.			
01-5640-0-1110-3120-3501	01	5640	(\$190.92)
Explanation: A variable service agreement was inadvertently coded to resource 5640. District has corrected the coding and all expenses to date.			
01-5640-0-1110-3120-3601	01	5640	(\$599.44)
Explanation: A variable service agreement was inadvertently coded to resource 5640. District has corrected the coding and all expenses to date.			
01-5640-0-5760-1110-4300	01	5640	\$330.74
Explanation: A variable service agreement was inadvertently coded to resource 5640. District has corrected the coding and all expenses to date.			

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

Explanation: A variable service agreement was inadvertently coded to resource 5640. District has corrected the coding and all expenses to date.

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 - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

