

ST. HELENA UNIFIED SCHOOL DISTRICT

2022-23

Second Interim Report

Approval at the March 9, 2023 Regular Meeting of the Board of Trustees

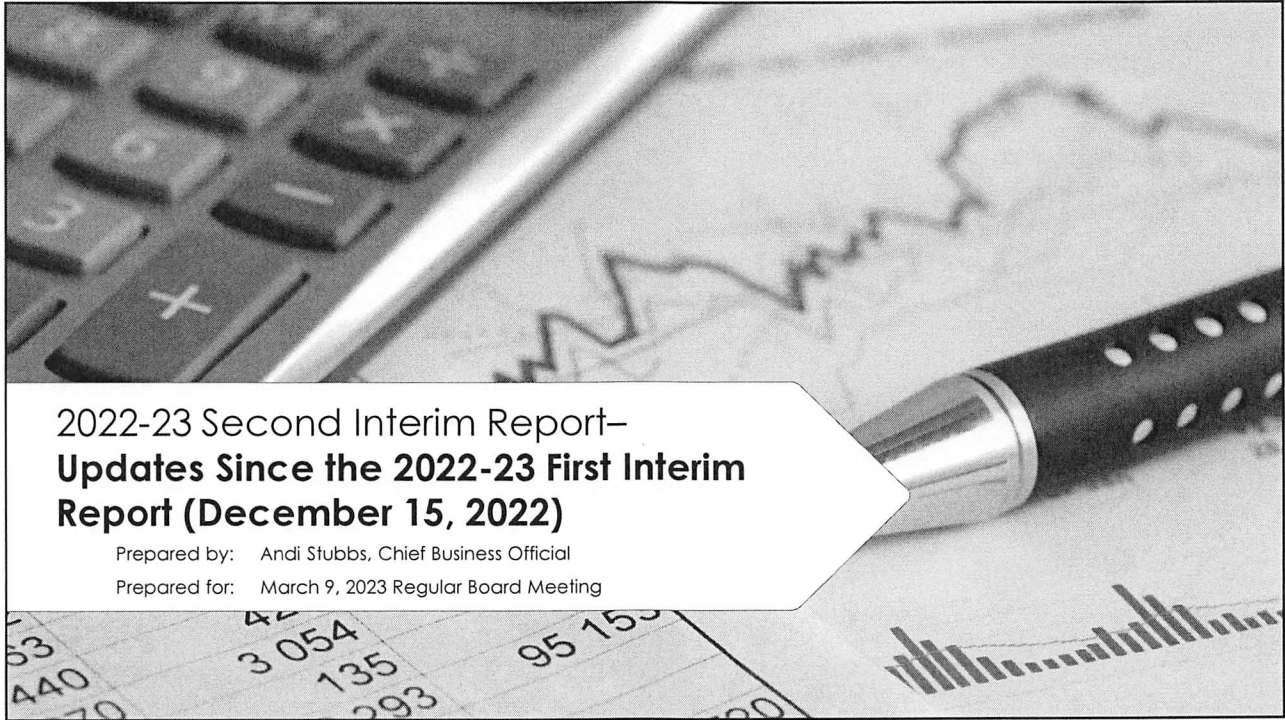
Prepared by Andrea Stubbs, Chief Business Official



2022-23 SECOND INTERIM REPORT

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**2022-23 Second Interim Report—
Updates Since the 2022-23 First Interim
Report (December 15, 2022)**

Prepared by: Andi Stubbs, Chief Business Official
Prepared for: March 9, 2023 Regular Board Meeting

2	Changes Since the 2022-23 First Interim: 2022-23 Revenue – Unrestricted/Restricted	
<ul style="list-style-type: none"> ■ Education Protection Act Funding ■ Mandated Costs Block Grant: ■ Lottery Funding (Unrestricted/Restricted): ■ Special Education One-Time Grants: ■ Title I, Title III (net change): ■ One-Time COVID-19 Relief Funding Adjustments: ■ Learning Loss Recovery Funds: ■ Other State Revenue Adjustments: ■ <u>Local Revenue (donations, scholarships):</u> 	<p>(\$1,050) \$400 (\$14,280) \$55,336 \$2,691 \$248,573 \$623,341 (\$2,674) <u>\$268,249</u></p>	Total, Restricted/Unrestricted: \$1,180,586

<div style="display: flex; align-items: center;"> <div style="background-color: #333; color: white; padding: 5px 10px; margin-right: 10px;">3</div> <div> <h2 style="margin: 0;">Changes Since 2022-23 Original Budget: 2022-23 Expenses-Unrestricted/Restricted</h2> </div> </div>	
Payroll Costs:	
<ul style="list-style-type: none"> ▶ <u>Certificated Salaries</u>: Net of mid-year adjustments, e.g. to supplemental pay budgets: 	(\$51,754)
<ul style="list-style-type: none"> ▶ <u>Classified Salaries</u>: Net of mid-year adjustments. Budget includes a vacant School Bus Driver position, and new Educational Services Assistant position (net position increase of .80 FTE): 	(\$11,575)
<ul style="list-style-type: none"> ▶ <u>Employee Benefits</u>: Net of mid-year adjustments (e.g. based on salary changes above, etc.): 	(\$471)
<ul style="list-style-type: none"> ▶ <u>Supplies and Materials</u>: Net of mid-year adjustments, mainly to restricted accounts (e.g. donated funds): 	\$41,198

<div style="display: flex; align-items: center;"> <div style="background-color: #333; color: white; padding: 5px 10px; margin-right: 10px;">4</div> <div> <h2 style="margin: 0;">Changes, 2022-23 Expenses-Unrestricted/Restricted, <i>continued...</i></h2> </div> </div>	
<ul style="list-style-type: none"> ▶ <u>Services and Operating Expenses</u>: Net of all mid-year adjustments almost exclusively to restricted state/federal and donated funds accounts; e.g. \$247,944 in one-time federal ESSER fund accounts, \$53,482 in a new SPED assistance grant, \$54,965 in a new SPED Early Intervention grant, \$74,730 budgeted in the Arts, Music and Instructional Materials Block Grant, etc. 	\$ 519,193
<ul style="list-style-type: none"> ▶ <u>Capital Outlay</u>: Net of all mid-year adjustments: 	\$ 6,847
<ul style="list-style-type: none"> ▶ <u>Other Out-Go/Transfers Out</u>: No change. 	\$ 0
Net Change, Total Expenses:	\$503,439

Key Assumptions – Multiyear Projection - Revenue

5	Description:	2022-23	2023-24	2024-25
	Property Taxes/all LCFF sources	\$38,406,952	\$39,138,051	\$39,743,490
	Property Taxes, percent increase (compared with prior year)	4.00%	2.00%	2.00%
	Adjustments to restricted federal funding, e.g. COVID recovery resources:	See Slide #2 for changes to revenue compared with 2022-23	(\$209,406)	(\$1,046,301)
	Adjustments to restricted state funding, e.g. COVID recovery resources:	First Interim Report	(\$510,971)	\$0
	Adjustments to local donations (scholarships, Parent-Teacher Group {PTG} and Foundation funds, etc.):		(\$149,640)	\$0
	District of Choice revenue (program extended in SHUSD through 2023-24):	\$140,283	\$140,283	(\$140,283)
	* Enrollment, estimated:	1,125	1,125	1,125
	Average Daily Attendance (ADA), estimated:	1,061.44	1,061.44	1,061.44
	* Note: District is in declining enrollment. Most recent demographic study (2021-22) will be updated in 2022-23.			

Key Assumptions – Multiyear Projection – Revenue, continued...

6	Description:	2022-23	2023-24	2024-25
	Unduplicated Pupils (eligible for Free/Reduced Lunch, English Learners, Foster Youth, estimated):	499	499	499
	Minimal Proportionality Percentage:	8.97%	8.87%	8.87%
	Supplemental Grant Portion, Local Control Funding Formula (LCFF); Estimated:	\$1,068,637	\$1,103,899	\$1,103,114
	California Lottery, unrestricted; per-ADA amount:	\$170	\$170	\$170
	California Lottery, restricted; per-ADA amount:	\$67	\$67	\$67
	Mandate Block Grant, Grades K-8; per-ADA amount:	\$34.94	\$37.78	\$39.12
	Mandate Block Grant, Grades 9-12; per-ADA amount:	\$67.31	\$72.78	\$75.36
	Statutory Cost of Living Adjustment (COLA) – for SHUSD, applies to Special Education funding through the SELPA formula, Child Nutrition, and Mandate Block Grant. Does not apply to property tax revenue	6.56%	8.13%	3.54%

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Key Assumptions – Multiyear Projection – Expenses

Description:	2022-23	2023-24	2024-25
Negotiated Salary Increases, All Employees:	*1%	0%	0%
Step and Column Increases, Certificated:	≈2%	2%	2%
State Teachers' Retirement System (STRS) Rate:	19.10%	19.10%	19.10%
Step and Column Increases, Classified:	≈2%	2%	2%
California Public Employees Retirement System (PERS) Rate:	25.37%	27.00%	28.10%
Medical Benefits Increases:	6.75% eff. 01.01.2023	10% eff. 01.01.2024	10% eff. 01.01.2025
Consumer Price Index (CPI):	6.00%	3.44%	2.77%

Note: Negotiated increase in 2022-23 includes a 1% ongoing salary increase, and a 3% one-time, off-schedule salary payment for all employees

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Key Assumptions – Multiyear Projection – Expenses, *continued...*

Description:	2022-23	2023-24	2024-25
Adjustment for projected savings, STRS Retirement Incentive:	N/A	(\$281,364)	Ongoing
Change in restricted expenses to align with restricted revenue budgeting	See Slide #3-#4 for changes to revenue compared with 2022-23 Original Budget Report	(\$706,291)	(\$703,566)
Restoration of contribution to Deferred Maintenance (Fund 14):	\$300,000	\$300,000	\$300,000
Restoration of contribution to the Special Reserve for Capital Outlay (Fund 40):	\$0	\$500,000	\$500,000
Restoration of budget for the "Future Ready Classrooms Project:"	N/A	\$200,000	\$200,000

Projected Surplus/(Deficit) and Reserves

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2022-23 First Interim Budget Report, Multi-Year Projection, General Fund, Unrestricted		2022-23	2023-24	2024-25
Projected Unrestricted Surplus/(Deficit):		\$68,344	\$400,853	\$189,158
Projected Reserve:		28.19%	28.53%	29.24%

2022-23 Second Interim Budget Report, Multi-Year Projection, General Fund, Unrestricted		2022-23	2023-24	2024-25
Projected Unrestricted Surplus/(Deficit):		\$245,674	\$559,901	\$339,615
Projected Reserve:		28.27%	29.66%	30.67%

Summary Analysis: The projected unrestricted surplus at 2nd Interim is somewhat higher in each year compared with 1st Interim, primarily due to the shifting of some expenses to one-time and/or ongoing new restricted resources (and some expenditure budget adjustments e.g. supplemental pay accounts)

2022-23 Estimated Actuals

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- Next look at the 2022-23 Budget will be in the 2023-24 Original Budget
 - 2022-23 Estimated Actuals
- Estimated Actuals will include:
 - Interfund transfer of \$3,300,000 from Fund 17 to Fund 40 for the RLS Track/Field Project (per Board approval)
 - Interfund transfer of \$2,000,000 from Fund 01 to Fund 40 for SHES Roof Renovation and other projects (per Board approval)
 - Booking of the 2022-23 accrual for the STRS/PERS Two-Year Retirement Incentive costs
 - Wildfire Backfill Payments
 - Napa Auditor-Controller's estimate of property tax losses from the 2020 LNU Lightening and Glass Fires: **\$710,025** (one-time; will budget when received)


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Next Steps

- ▶ **March, 2023:** Submit the 2022-23 Second Interim Report to the Napa County Office of Education(NCOE) for review/submission to the California Department of Education (CDE)
 - ▶ Submitted with a **"Positive"** certification confirming that the district can meet its financial obligations in the current and subsequent two years
- ▶ **March, 2023-June, 2023:** Development/Board review of the 2023-24 Local Control and Accountability Plan (LCAP) and 2023-24 Original Budget
 - Governor's May Revision of the 2023-24 State Budget
 - Public Hearing: May, 2023 Board meeting
 - Board Adoption: June, 2023 Board meeting

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Staff Recommendation: Approve the 2022-23 Second Report



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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Andrea S. Stubbs Telephone: 707-967-2704
Title: Chief Business Official E-mail: astubbs@stheleunaunified.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 first interim.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
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





**CALIFORNIA COUNTY
SUPERINTENDENTS**

The Common Message

2022-23 Second Interim Report

BASC

Business and Administration
Services Committee

Writers and Contributors

Topic		
Background	Committee	
Introduction	Committee	
Key Guidance/January Proposal	Nicolas Schweizer, Sacramento; Dean West, Orange	Shannon Hansen, San Benito
LCFF/ADA	Greg Medici, Sonoma	Kate Lane, Marin
Equity Multiplier/LCAP	Josh Schultz, Napa	Greg Medici, Sonoma
Proposition 28/Arts and Music Funding Guarantee	Mike Simonson, San Diego	Scott Price, Riverside
Arts, Music and Instructional Materials Discretionary Block Grant	Mike Simonson, San Diego	Scott Price, Riverside
Program Continuations	Janet Riley, Merced	Misty Key, Ventura; Scott Anderson, San Joaquin
Planning Factors/MYPs	Shannon Hansen, San Benito	Liann Reyes, Santa Cruz
Plan Requirements	Scott Price, Riverside	Shannon Hansen, San Benito
Reserves / Reserve Cap	Colleen Stanley, Monterey	Liann Reyes, Santa Cruz
Independent Study/Form J-13	Sheldon Smith, San Luis Obispo	Kate Lane, Marin
Summary	Nicolas Schweizer, Sacramento	Shannon Hansen, San Benito

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Sources

Association of California School Administrators
Ball / Frost Group, LLC
Bob Blattner and Associates
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
Statewide LEC Co-chairs
WestEd

Key Guidance Based on Governor’s Budget Proposal

On January 10, 2023, Gov. Gavin Newsom released the proposed state budget for 2023-24. The proposal includes an 8.13% cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as an 8.13% COLA to special education and several other categorical programs outside the LCFF.

Other funding priorities in the Governor’s Proposed Budget are:

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

The 2023-24 Governor's Budget acknowledges the passage of Proposition 28 (The Arts and Music in Schools—Funding Guarantee and Accountability Act) and provides approximately \$941 million for this purpose. But in turn, the Budget proposal pulls back \$1.2 billion from the Arts, Music and Instructional Materials Discretionary Block Grant that was included in the Budget Act of 2022, reducing the grant from approximately \$3.5 billion to approximately \$2.3 billion.

The Budget also proposes to delay the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2023-24 to 2024-25.

In addition, the Budget proposes a decrease of \$100 million in planned support for the School Facility Program, reducing the planned allocation in 2023-24 from approximately \$2.1 billion to approximately \$2.0 billion.

The Governor’s Budget proposes an increase of \$3.5 million (ongoing) for all middle and high schools to maintain at least two doses of naloxone hydrochloride, or another medication to reverse an opioid overdose, on campus for emergency aid. Many LEAs have taken steps to address student health and safety in this area. These funds are intended to recognize the ongoing need for medication, emergency preparedness and training around drug abuse.

The balance of the Public School System Stabilization Account (PSSSA) is projected to be \$8.5 billion at the end of 2022-23 which will continue to trigger the cap on district reserves in 2023-24.

Although the Budget fully funds the estimated COLA and avoids cuts to ongoing education programs, LEAs should be aware of the estimated \$22.5 billion state budget deficit for the 2023-24 fiscal year. The Budget proposes to address this deficit through funding delays, reductions and pullbacks, fund shifts, trigger reductions and borrowing, which, aside from the school facilities funding delays and the Arts, Music and Instructional Materials Discretionary Block Grant pullback noted above, do not affect TK-12 education programs. The current state revenue forecast assumes only slower economic growth; however, many economists believe that a mild recession will occur in 2023 or 2024. As a result, there is a risk of further state revenue shortfalls that could result in additional cuts to education spending and/or withdrawals from the PSSSA.

Moreover, many LEAs continue to experience student absences and increased costs because of COVID-19 and long-term declining enrollment. While the Average Daily Attendance (ADA) Loss Mitigation adjustment included in last year's budget trailer bill permitted the 2019-20 attendance yield to be used to amend reported ADA in 2021-22, LEAs will not be able to amend reported ADA for 2022-23 or future years. However, the ADA Loss Mitigation adjusted 2021-22 ADA will be used in calculating the greater of the current year, prior year, or average ADA of the three most recent fiscal years to determine funded ADA for 2022-23, 2023-24 and 2024-25. In addition, most COVID-19 fiscal relief funding (e.g., GEER, ESSER, In-Person Instruction, Expanded Learning Opportunities Grant) will expire on or before September 30, 2024. As a reminder, ESSER II and GEER II funding expire September 30, 2023.

Local Control Funding Formula

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

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

The Budget proposal also includes \$165 million to maintain the TK classroom student-to-adult ratio of 12-to-1 for 2023-24. Funding to further reduce the ratio to 10-to-1 is not included in the proposal. TK funding is conditioned on the school district or charter school offering TK in the year it receives the funding and on it maintaining an average TK class enrollment of no more than 24 students.

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

All LEAs should continue to develop multiple scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

Equity Multiplier and Local Control Accountability Plan

One of the few new ongoing TK-12 education spending proposals in the Governor's Budget is the inclusion of \$300 million for the creation of the Local Control Funding Formula Equity Multiplier. The Equity Multiplier will be a new source of funding that is allocated to LEAs based on school eligibility, specifically to schools offering grades no higher than grade eight with federal free (not reduced) meal eligibility of 90% or more and to schools offering any grades from nine through 12 with federal free (not reduced) meal eligibility at 85% or above. LEA allocations will be based on their eligible schools' prior year enrollment with no school receiving less than \$50,000.

In conjunction with the Equity Multiplier, the Administration has proposed trailer bill language to make several amendments to the TK-12 accountability and support system. Included in the trailer bill language is a requirement that LEAs receiving Equity Multiplier funding address in their Local Control Accountability Plan (LCAP) how the funds will be used to directly help eligible schools address equity gaps among student groups, as identified by red and orange performance indicators on the California School Dashboard.

LCAP Carryover Requirement

As a reminder, LEAs should determine early in their 2023-24 budget and LCAP development process if there is potential carryover related to the increased and improved services requirement and plan accordingly.

Proposition 28 - Arts and Music Funding Guarantee

Voters approved Proposition 28 in November 2022, which requires the state to annually allocate 1% of the TK-12 portion of Proposition 98 funding for arts and music instruction in schools. 70% of funding will be allocated based on total enrollment and 30% of funding will be allocated based on enrollment of students who qualify for the National School Lunch Program. LEAs must allocate the funding to each school based on the same breakdown, and principals must develop expenditure plans for their school. For LEAs with 500 or more students, at least 80% of the funding must be used for employees providing arts and music education. Administrative costs for the program are limited to 1%, and the act also includes maintenance of effort and supplement, not supplant, requirements.

Arts, Music and Instructional Materials

Discretionary Block Grant

The state's adopted budget for 2022-23 established the Arts, Music and Instructional Materials Discretionary Block Grant totaling \$3.6 billion. The 2023-24 Governor's Budget proposes a pull back of \$1.2 billion from this grant to fully fund the increases to LCFF. The first 50% of the grant was distributed to LEAs in November 2022, with the remaining 50% (approximately \$1.8 billion) scheduled to be released in May 2023. The Administration is not proposing urgency legislation to implement this proposal; however, the CDE may delay the second disbursement of grant funds until the Legislature acts on the proposal.

As a reminder, the grant requires LEAs' governing boards to approve expenditure plans consistent with the allowable uses of the grant. Given the proposed reduction in funding, LEAs should develop alternate budgets and expenditure plans. LEAs should also consider preparing alternate cash flow projections that reduce and/or remove the May 2023 disbursement of funds to plan for any potential cash needs.

Program Continuations

Transitional Kindergarten

The 2023-24 Budget proposal includes \$690 million to implement the second year of TK expansion, growing the program to include access to all children turning five between September 2 and April 2. In addition, \$165 million is proposed to support the second adult (certificated or classified) in each TK classroom to maintain the 12-to-1 student-to-adult ratio. The previously anticipated reduction of the student-to-adult ratio to 10-to-1 will not occur in 2023-24. Full implementation of universal TK is expected in 2025-26.

Preschool

The Budget proposes \$485 million to increase State Preschool Program enrollment of students eligible for adjustment factors, including students with disabilities, dual language learners, childhood mental health and three year olds. With this funding comes the requirement for State Preschool Providers to provide additional supportive services for dual language learners and to serve at least 7.5% of students who have disabilities by July 1, 2023, and 10% by July 1, 2024.

Expanded Learning Opportunities Program

No change proposed to the Expanded Learning Opportunities Program (ELOP), including no changes to the funding rates.

Special Education

The Budget proposal includes an 8.13% COLA, increasing the base rate to approximately \$886.66. In addition, the Budget includes the following policy adjustments:

- Limiting the amount of additional funding Special Education Local Plan Areas (SELPA) are allowed to retain for non-direct student services before allocation to member LEAs.

SELPA's will be required to allocate at least the same amount they allocated in 2022-23, increased by the 8.13% COLA, to their member LEAs in 2023-24.

- Extending the moratorium on creation of new single-district SELPA's by an additional two years to June 30, 2026.
- Requiring the posting of each SELPA's annual local plan on the CDE's website.

School Nutrition

No change proposed to the Universal School Meal program. The Budget proposal includes an 8.13% COLA to the state reimbursement rate.

School Facilities

The Budget proposes to decrease the 2023-24 planned support of the School Facility Program by \$100 million, from approximately \$2.1 billion to approximately \$2.0 billion, and to delay the 2023-24 planned \$550 million investment in the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program to 2024-25.

Planning Factors for 2022-23 and MYPs

Key planning factors for LEAs to incorporate into their 2022-23 second interim reporting and multiyear projections are listed below and are based on the latest information available at the time of writing.

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	8.13%	3.54%
LCFF Investment	6.70%		
Grade Span Adjustment			
TK-3	10.40%		
9-12	2.60%		

Special Education COLA	6.56%	8.13%	3.54%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	27.00%	28.10%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Proposition 20 per ADA	\$67	\$67	\$67
Minimum Wage	\$15.50*	\$16.00**	\$16.40***
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to- adult ratio	\$3,042	\$3,289	\$3,405

Mandated Block Grant			
Districts			
K-8 per ADA	\$34.94	\$37.78	\$39.12
9-12 per ADA	\$67.31	\$72.78	\$75.36
Charters			
K-8 per ADA	\$18.34	\$19.83	\$20.53
9-12 per ADA	\$50.98	\$55.12	\$57.07

*Effective January 1, 2023.

**Effective January 1, 2024.

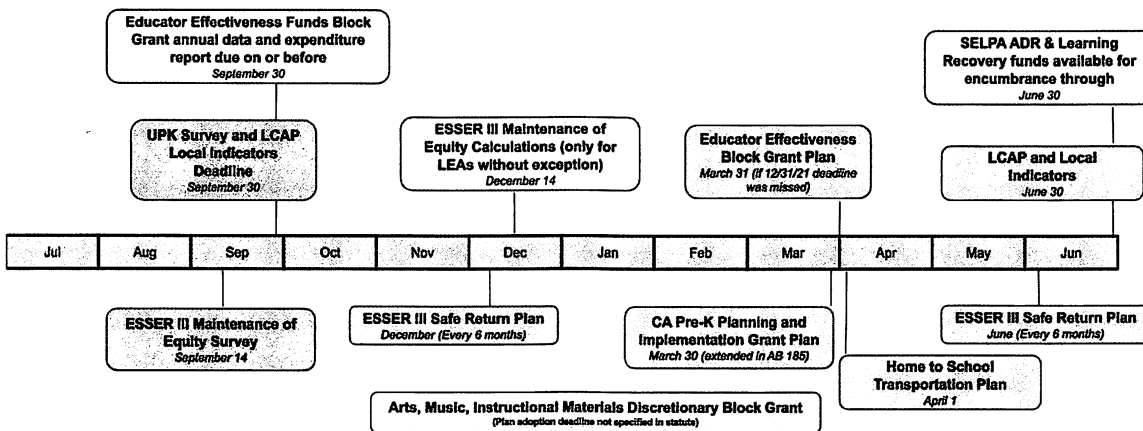
***Effective January 1, 2025.

Plan Requirements

The Riverside County Office of Education has created “2022 – 2023 Plans, Templates, and Statutory Deadlines,” a 20-page comprehensive summary of required plans and timelines that affect most LEAs. This document is available at <https://bit.ly/RCOE-PTSD>. The timeline below shows major required plans for the 2022-23 year.

2022-23 Plans, Templates, and Statutory Deadlines

Section 1: Timeline for 2022-2023



Source: “2022 – 2023 Plans, Templates, and Statutory Deadlines” (Riverside COE).

Reserves / Reserve Cap

Deposits to and withdrawals from the PSSSA are formula-driven and reliant on trends in state General Fund revenues that are inclusive of capital gains. The Governor's Budget revises prior-year deposits based on updated revenues and projects a required \$365 million deposit in 2023-24. The revised and projected deposits will result in an estimated account balance at the end of 2022-23 of \$8.5 billion, approximately \$1 billion less than the \$9.5 billion estimated in the 2022-23 enacted budget.

Despite reductions in deposits in 2021-22 and 2022-23, the PSSSA balance continues to exceed 3% of TK-12's share of the Proposition 98 minimum guarantee. As such, district reserves will continue to be capped in 2023-24 at 10% of the assigned/unassigned ending balance within the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Basic aid districts and small districts with fewer than 2,501 ADA are exempt from the 10% cap.

Districts subject to the cap should continue to plan while preparing their 2023-24 budgets to ensure they are limiting their assigned and unassigned reserves in the General Fund 01 and the Special Reserve Fund for Other Than Capital Outlay Fund 17 to no more than 10% of annual expenditures. Amounts that are in the committed portion of the fund balance are not included in the reserve cap calculation, so LEAs should consider a Board resolution to set aside funds for specific uses. School district boards are also encouraged to adopt a formal policy regarding their minimum reserves.

Independent Study and Requests for Allowance of Attendance Due to Emergency Conditions: Form J-13A

Request for Allowance of Attendance Due to Emergency Conditions

The Request for Allowance of Attendance Due to Emergency Conditions (Form J-13A) is used to obtain approval of attendance and/or instructional time credit pursuant to Education Code (EC) sections 41422, 46391, 46392, 46393 and California Code of Regulations (CCR), Title 5, Section 428 when there is a material decrease in attendance and when there are unplanned or unanticipated school closures as a result of an emergency condition.

Form J-13A requests must be accompanied by substantiating documentation, including, but not limited to, copies of any local, state or federal emergency proclamations or declarations that describe the emergency causing closure of the school(s) or material decrease in attendance.

Assembly Bill (AB) 130 (2021) added EC Section 46393 which requires LEAs to certify that they have a plan for offering independent study (in compliance with EC Section 51744 et al.) to students when submitting a Form J-13A request for any event occurring after September 1, 2021. The CDE has developed a [Certification Form for Independent Study](#) that must be signed with a wet signature by the School District Superintendent, Charter School Administrator or County Superintendent (or designee). LEAs must certify that their independent study plan

complies with offering independent study within 10 days of the first day of an emergency school closure or material decrease in attendance pursuant to EC sections 41422 and 46392.

Form J-13As must be submitted after the emergency event concludes.

The following are caveats regarding independent study certification pursuant to EC Section 46393(a)(1):

- The Certification Form for Independent Study is a requirement for submitting a Form J-13A
- The approval of a Form J-13A request is not conditioned upon the implementation of the certified plan to offer independent study
- The independent study plan can be a board policy, written agreement or any other relevant documentation if it adheres to the conditions pursuant to EC Section 46393
- If the LEA has reopened and resumed instruction, the LEA is not required to provide an independent study offering. However, the LEA must submit a Certification Form for Independent Study and an independent study plan to ensure compliance with EC Section 46393

The following are caveats regarding Form J-13A submission:

- Emergency days in the school calendar scheduled for unplanned emergency closures (e.g., public safety power shutoff, fire, smoke, snow days) must be used and cannot be claimed on a Form J-13A. As such, LEAs should plan and budget accordingly so that schools use emergency days built into their calendar, if necessary

Example: An LEA that has two unused emergency days and that submits a Form J-13A request for a five-day school closure that meets all the requirements would receive a Form J-13A approval for only three days.

- Include the school's/LEA's academic calendar(s) with the request as supporting documentation that shows the closure days and any emergency days

LEAs are advised to confer with their local COE, but the submission process is typically the following:

Step 1: LEA Prepares Submittal

- Complete all applicable sections of Form J-13A
- Include Certification Form for Independent Study
- Include a copy of the independent study plan (EC Section 46393 (b)(1)(c))
- Include supporting documentation that describes the emergency necessitating a school closure – e.g., Local/Governor's Declaration of a State of Emergency
- Include a copy of the school calendar(s)

Step 2: Affidavit (Section E of Form J-13A)

- Write all governing board member names in the left-hand column and obtain wet signatures from a majority of the board in the right-hand column. Governing board signatures must be witnessed. The witness completes the bottom of Section E, Part I
- LEA submits to oversight agency
 - Districts submit original hard copy, blue ink, completed Form J-13A and Certification Form for Independent Study and supporting documentation to the COE
 - Charter schools submit original hard copy, blue ink, completed Form J-13A and Certification Form for Independent Study and supporting documentation to the charter school authorizer's superintendent. The superintendent then completes Part II and submits all documentation to the COE
 - COEs submit original, blue ink, completed Form J-13A and Certification Form for Independent Study and supporting documentation directly to CDE

Step 3: COE Submits to CDE

- COE completes Section E, Part III
- COE submits original hard copy Form J-13A and all required documentation to the CDE School Fiscal Services Division (preferably by certified mail, but not required)
- CDE reviews the request and informs the LEA of approval or denial via email and letter to all contacts specified on the Form J-13A

LEAs should review the updated CDE Form J-13A Frequently Asked Question listing at <https://www.cde.ca.gov/fg/aa/pa/formj13afaq.asp>. The CDE recently hosted a webinar to provide an overview of the procedures that allow LEAs to obtain credit for days and minutes lost to emergency closure and material decreases in attendance through submittal of a Request for Allowance of Attendance Due to Emergency Conditions – Form J-13A. The presentation deck is available at <https://www.cde.ca.gov/fg/aa/pa/documents/webinarformj13a.pdf>.

Form J-13A submittals for “Bomb Cyclone” conditions

The Governor declared a State of Emergency (SOE) for the State of California on Wednesday, January 4, 2023, due to “Bomb Cyclone” conditions. The SOE applies to all counties in California and is effective from December 27, 2023, until it is formally rescinded by the Governor. As such, any loss of attendance because of the “Bomb Cyclone” conditions outlined in the SOE is considered a material decrease.

If an LEA located in California experienced a school closure or material decrease due to the conditions outlined in the SOE, the LEA must select the box in Section A, Part III of Form J-13A, to indicate that the request dates are associated with an SOE.

Form J-13A submittals for “COVID-19” conditions

For requests submitted due to COVID-19, the Governor’s SOE along with a detailed explanation of the nature of the emergency on the Form J-13A is sufficient until the SOE expires on February 28, 2023. After the expiration of the SOE, a Form J-13A request submitted due to COVID-19 will require signed documentation from the local county health department to substantiate the request. In addition, if the request is submitted for a material decrease, the attendance recorded on the date(s) of emergency following the expiration of the SOE must be 90% or less of normal attendance.

Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2022-23 Second Interim Report and multiyear projection. The information provided for fiscal year 2022-23 and beyond includes the latest known proposals and projections to assist with multiyear planning. LEAs face near and long-term challenges, including risks to the state revenue forecast, reduced ADA due to COVID-19-related student absences, inflationary pressures including potential pension rate increases, expiring one-time COVID-19 relief funds and declining enrollment. As each LEA has unique funding and program needs, it remains essential that LEAs continuously assess their individual situations, work closely with their COE and plan accordingly to maintain fiscal solvency and educational program integrity.

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

2022-23 Second Interim Report Considerations

✉ BY MATT PHILLIPS, CPA

✉ BY LINETTE HODSON

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posted February 3, 2023

The Second Interim budget report is a snapshot in time of a local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year, as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the Governor's January State Budget proposal and subsequent trailer bills, discuss changes from the First Interim budget report, adjust revenues and expenditures, and begin projecting the ending balances for your funds and resources. The Second Interim report covers the period of time from July 1 through January 31, and must be submitted to the county office of education (COE) no later than March 15 (45 days after the close of the reporting period per Education Code Section [EC §] 42131[a]).

School Services of California Inc.'s (SSC) School District and Charter School Financial Projection Dartboard is updated to include the financial factors needed for your budget.

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

Multiyear Projections

Every year at industry standard checkpoints, SSC uses the services of a Wall Street Journal award winning economist for its outyear statutory cost-of-living adjustment (COLA) projections. This year, consistent with past years, we had independent estimates run for comparison to the Department of Finance (DOF)-projected statutory COLAs. Per usual, the estimates from the two sources were very close so we are moving forward with the projections from the DOF.

	2022-23	2023-24	2024-25	2025-26
DOF Statutory LCFF COLA	6.56%	8.13%	3.54%	3.31%

Although the projected COLA for 2023-24 increased from First Interim, it should be noted that the two outyears declined. Further, the increased COLA is recognition that the cost of state and local government consumption has grown as a result of inflation. The federally calculated data point for 2023-24 will become final in April 2023.

It is worth highlighting that Governor Gavin Newsom estimates the cost of the 8.13% COLA to the Local Control Funding Formula (LCFF) is \$4.2 billion, and nearly 33% of the cost—\$1.4 billion—is proposed to be covered with one-time state revenues. This is a clear signal that, in spite of the record-high COLA, the state's revenue projections are struggling to maintain the status quo, which includes covering the projected COLA.

Attendance/LCFF

Although there were no additional proposals related to attendance/enrollment relief, the 2022-23 Enacted Budget included significant changes to how average daily attendance (ADA) is applied for funding purposes. The two changes are enumerated below:

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

If LEAs did not recognize the benefit of these provisions during the fiscal close for the 2021-22 fiscal year, the budget for 2022-23 will need to be updated accordingly. LEAs should see the cash impact of these proposals beginning with the certification of First Principal Apportionment in February 2023.

The 2023-24 Governor's Budget included a new wrinkle to the LCFF—the equity multiplier—which would provide additional funding, beginning in 2023-24, for schools with high concentrations of students who are eligible for free federal meals. This is merely a proposal and it would be premature to reflect any potential revenues at this point in time.

Accounts Receivable/Accounts Payable

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

To enhance the accuracy of your agency's accounts receivable, review the large entries recorded in the accounts receivable ledger to ensure that they are accurate and meet CSAM's criteria for an accrual. Any unresolved accounts receivable from the prior year should be investigated to determine whether they are still valid and collectible according to CSAM. At this point in the year there should be very few balances remaining in accounts receivable.

An accounts receivable reconciliation report will assist in fully understanding amounts due that are still outstanding and allow you to clear any recorded receivables that will not materialize this fiscal year. Unverified accounts receivable that remain may be falsely increasing revenue and ending balance projections.

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

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

expenditure projections and decreasing ending balance projections. At this point in the year there should be very few balances remaining, if any, in accounts payable from the prior year.

Budget Adjustments/Carryover Balances

Begin adjusting expenditure lines for unspent funds that will be carried over to subsequent years. Estimates of funds that are anticipated to be unspent can be entered into the expenditure budget in contra-accounts in order to reduce the volatility of the fund balance when the Estimated Actuals and Unaudited Actuals are prepared. Ensure that any carryover expenditures are budgeted as one-time activities when preparing the multiyear projection (MYP) for 2023-24 and 2024-25. Unspent funds that need to be separately identified as carryover should be done so by creating an assignment or commitment in the ending fund balance.

Given the unique staffing challenges LEAs have faced in 2022-23, many have increased the use of outside service contracts to cover unfilled vacancies for this school year. It is important that the LEA review salary and benefit projections to validate the budget is accurate. Additionally, if the LEA intends to fill these vacancies in the future, to be sure the positions are accurately included in the MYPs.

The LEA should also review open purchase orders and service agreements for reasonableness. Assessing the reasonableness of encumbrances for goods and services is important to provide the most accurate expenditure data through the remainder the 2022-23 fiscal year and to begin planning for the 2023-24 fiscal year.

Cash Flow

As quickly as the deferrals reared their ugly head, they disappeared again. The 2020 Enacted Budget deferred state aid payments from February 2021 through June 2021 to July 2021 through November 2021.

Due to the rapid recovery of the stock market, aided by historic levels of federal funding, the 2021 Enacted Budget accelerated the repayment of the deferrals so that the balances were extinguished by August 2021. Additionally, LEAs that benefitted from the attendance policies in the 2022 Enacted Budget should see the additional cash beginning in February 2023.

Charter Schools

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

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

Clearing Funds

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

Collective Bargaining Agreements

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

COVID-19 Resources

More than \$25 billion in one-time funds have been allocated to LEAs in response to the COVID-19 pandemic. This tremendous influx of money to open schools and address learning loss, compounded by the labor shortage of qualified people to meet the needs of students, is causing consternation as LEAs try to spend emergency funds by their published deadline. LEAs should be aware of the deadlines occurring within the next 12 months:

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

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

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

LCAP

LEAs should be in the beginning stages of collecting data, including financial data, to complete the annual update of their Local Control and Accountability Plans (LCAPs) for the 2023-24 fiscal year. Although Governor Newsom proposed the equity multiplier, as well as additional changes to the LCAP, the template for the 2023-24 LCAP is already final and will not undergo any changes.

Lottery

The most recent projections from the CDE estimate the unrestricted Lottery at \$170 per ADA and restricted Lottery at \$67 per annual ADA, multiplied by an enrollment factor of 1.04446. Updated factors are expected when the 2023-24 State Budget is enacted in the late spring/early summer.

Pension Costs

Pension costs have increased significantly over the past ten years for both employers and employees. Employers received a bit of good news ahead of their First Interim budget that CalPERS rates were peaking in 2022-23, but that news was short-lived. Based on the most recent actuarial study, CalPERS rates for employers are projected to continue climbing. The final rate for 2023-24 will be approved by the CalPERS Board in the spring.

	2022-23	2023-24	2024-25	2025-26	2026-27
CalPERS	25.37%	27.00%	28.10%	28.80%	29.20%
CalSTRS	19.10%	19.10%	19.10%	19.10%	19.10%

Reserves

School districts were impacted by the reserve cap for the first time in 2022-23. Deposits into the Public School System Stabilization Account were made in 2020-21 and 2021-22 and the sum of these two deposits were sufficient to trigger the reserve cap for school districts beginning in 2022-23—and it appears that the reserve cap law will be in effect at least through 2024-25. The result is that non-exempt LEAs must limit their unassigned and assigned reserves in Funds 01 and 17 to a limit of no more than 10%. SSC has always encouraged LEAs to maintain sufficient reserves to meet their LEA-specific needs, which is invariably higher than the state-required minimum. Given the triggering of the reserve cap, school districts might consider taking board action to commit funds for specific costs such as special education cost increases, increasing CalSTRS/CalPERS contributions, or other LEA priorities.

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

RRMA

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

Various bills from 2019-20 through 2022-23 amended the definition of total General Fund expenditures for the purpose of calculating the RRMA contribution by excluding the following:

- Expenses coded to Resource Code 7690
- Expenses of one-time pandemic funding sources in Resource Codes 3210, 3212-3216, 3218, 3219, 3225-3228, 5316, 5632-5634, 7027, and 7420

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

SACS Software

All financial reporting is expected to be reported through the Standardized Account Code Structure (SACS) Web System. The last time LEAs used the desktop version of the software was for the completion of 2021-22 Unaudited Actuals.

Special Education MOE and Excess Costs

The SACS Web System in Form SEMAI is now available for districts. Completing this form as part of your Second Interim process is not required but will help ensure that your LEA will meet its maintenance of effort (MOE) obligation and is properly recording expenditures. Many LEAs allow 100% of staff members' time to be charged to special education when they may be working with students prior to eligibility for an Individualized Education Program. Review the factors from your Program Cost Report Allocations Form to ensure that centralized costs are distributed accurately as well. Utilize the SACS forms for the MOE during the interim periods. These voluntary forms will assist in getting an up-to-date peek at where you stand. Programmatic changes may influence your special education spending and identifying opportunities to shift expenditures from or to restricted resources is best done earlier in the year. The FORM SEMAI can be accessed in the Reports section of SACS.

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

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

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

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

Transportation

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

School districts and COEs that are eligible for the reimbursement—those with an LCFF add-on that is less than 60% of eligible expenditures or that have eligible expenditure and do not receive an LCFF add-on—must complete a plan by April 1, 2023, or risk losing the additional funding generated through the reimbursement.

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

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

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

Additional Information

Ensure that the filing of reports is done in a timely manner. Key reporting deadlines for specific programs can be found in our biweekly *Fiscal Report* series, [“Critical Deadlines and Funding Opportunities.”](#)

<p>Local Control Funding Formula (“LCFF”)</p> <p>Other State Funds</p> <p>Lottery</p> <p>Mandated Costs</p> <p>Other Local Income</p>	<p>The last year of funding for DOC will be the 2022-23 school year unless legislation extends the program.</p> <ul style="list-style-type: none"> ▪ LCFF is the State funding model for most State Educational Programs. Since SHUSD is a “basic aid” District, it receives only two of the LCFF funding components: <ul style="list-style-type: none"> ○ Minimum guarantee for previous categorical programs, estimated to remain stable at approximately \$481,492. ○ Education Protection Account (EPA) entitlement associated with Prop. 30, estimated to remain stable at approximately \$248,960. ▪ Current estimates are \$163.00 Lottery ADA for the unrestricted lottery amount, and \$65.00 Lottery ADA for the restricted lottery revenue. Lottery funds are used for site budgets for supplies and materials. ▪ The District participates in the Mandated Block Grant program which is estimated and budgeted at \$34.94 per K-8 ADA plus \$67.31 per Gr. 9-12 ADA in 2022-23. ▪ Occasionally, the State pays additional amounts for certain prior year mandate reimbursements. Such revenues are not budgeted until amounts are known. ▪ Other Local Income includes facility rentals, interest on funds held by the County and other local surplus sales or donations that are not tied to specific locally restricted programs or activities. The District budgets only the likely recurring local income until additional amounts are known.
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REVENUE ASSUMPTIONS – Restricted General Fund

<p>LCFF Sources</p> <p>Federal Categorical Programs</p>	<ul style="list-style-type: none"> • The District receives certain property taxes designated by the County and SELPA specifically for Special Education services. These amounts are estimated to remain stable at approximately \$839,820. ▪ These programs include Special Education base and discretionary grants, Title I, Title II, Title III, Title IV, and Vocational Education Grants. Revenues are updated to reflect on-going allocations plus any known one-time grants for 2022-23.
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Other State Programs

- ESSER III (federal COVID-19 relief funds): Current estimated allocation for general expenses related to the COVID-19 Pandemic, estimated at \$1,550,996. Estimated allocation for learning loss mitigation: \$286,499. Future estimated allocations (one-time): \$402,209 for general expenses related to the Pandemic. \$100,552 for learning loss mitigation. Total ESSER III estimated allocation (one-time); may be spent through September 30, 2024: \$1,935,256.
- These programs include Special Education, Lottery Instructional Materials, and Vocational Education. Revenues are updated to reflect on-going allocations plus any known one-time grants for 2022-23.
- An Educator Effectiveness Grant in the amount of \$390,439 was awarded in 2021-22. The District has five years to spend the funds. Approval of the required expenditure plan occurred during the December 18, 2021 Regular Board meeting.
- Approximately \$177,000 is granted in 2021-22 under the Expanded Learning Opportunities Program, which the district will spend in 2022-23. These funds are intended to support expanded learning and enrichment after school and during school breaks.
- Special Education SELPA transfers are budgeted as determined by the SELPA. NOTE: The District currently receives Educationally-Related Mental Health (ERMH) funding, which is used to meet the mental health needs of Special Education students. This funding is currently being audited by the state, and may be decreased or eliminated in the future. For 2022-23, \$58,568 of restricted revenue is budgeted based on preliminary estimates from the SELPA. Most of this revenue is applied towards the portion of the contract with Upvalley Family Centers that provides mental health support for students in the Special Education program, based on the services indicated in their Individual Education Plans (IEP's). Any remainder in excess of that amount is applied towards a portion of the salaries for district employees who help to manage mental health services for students based on their IEP's. Beginning in 2020-21, restricted Title IV Student Support funding will be used to support these expenses also, in the amount of \$19,035 in 2022-23. Up to \$60,000 may be assigned to COVID-19 ESSER funding, the remaining costs of up to \$69,857 associated with the Upvalley Family Center

<p>Other Local Revenues</p>	<p>contract are expensed to the unrestricted General Fund. The total estimated cost of Upvalley Family Center contract in 2022-23 is approximately \$207,460.</p> <ul style="list-style-type: none"> ▪ Donations from Parent-Teacher groups, Foundations, and others are budgeted when received.
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EXPENDITURE ASSUMPTIONS

Allocation Restoration Plan, 2022-23

The following plan is established to restore allocations that were frozen in 2021-22 due to the potential impact of the COVID-19 Pandemic and Glass/Hennessy fires on property tax revenue:

2022-23 Budget, First Interim Report – Balanced or Deficit:

In 2022-23, if a balanced budget or a deficit is projected, the following transfers will occur dependent upon available unspent funds at the close of the 2022-23 fiscal year, in order of priority and pending Board approval:

1. Fund 14 (Deferred Maintenance): Up to \$100,000
2. Fund 40 (Reserve for Capital Outlay): Up to \$400,000 to include a set-aside of \$150,000 for pool liner/synthetic turf replacement, and RLS solar array maintenance
3. Fund 17 (Special Reserve for Economic Uncertainties): Up to \$1,000,000 (occurs during regular fiscal years per the “General Reserve” section above)

Notes:

- Fund 14 is used for smaller deferred maintenance projects. Fund 40 is used for larger capital projects such as full roof replacement, full HVAC system replacement, pool liner/turf replacement, etc.

-Following Board approval of a Promethean interactive board project at SHES in 2021-22 using COVID-19 relief funds, the initial “Future Ready Classrooms” work will be substantially complete with the exception of additional collaborative furniture, etc. These items can be purchased in 2022-23 as needed using existing site discretionary funds, the district furniture budget, and/or other unspent funds as the year progresses.

2022-23 Budget, First Interim Report – Surplus:

If property tax revenue as projected in the J-29 P-1 Certification Report released in November, 2022 has increased sufficiently to result in a budgetary surplus, the following budget allocations will be restored in order of priority (and dependent upon any new budgetary needs or unexpected costs):

	<ol style="list-style-type: none"> 1. Fund 14 (Deferred Maintenance): Up to \$50,000 additional contribution 2. Fund 40 (Reserve for Capital Outlay): Up to \$400,000 3. Fund 01 (General Fund): Up to \$200,000 for Future Ready Classrooms projects, "Phase II" <p>Notes: -A 1% property tax revenue increase in 2022-23 will equate to approximately \$348,202.</p> <p>-Unspent funds at the close of the 2022-23 fiscal year will be transferred as appropriate pending Board approval to achieve the total contribution amounts shown above to Funds 14 and 40, with an additional transfer to Fund 17 of up to \$1,000,000 per regular annual practice (see "General Reserve" section above).</p>
Staffing - Certificated and Classified	<ul style="list-style-type: none"> • The staffing levels for 2022-23 will be developed by District Administration and Staff. • A placeholder of \$145,138 is included in the 2022-23 budget for possible changes to classified staffing (e.g. new technology job descriptions, and restoring a full-time floating custodial position).
Substitute Teachers	<ul style="list-style-type: none"> • Budget for certificated subs will include 7 days per certificated employee. Effective July 1, 2022, the full-day rate is \$220 per day, and the long-term rate without a caseload is \$230. The long-term rate with a caseload is \$275.
Step and Col. Increases	<ul style="list-style-type: none"> ▪ All step/column increases are included in budgeted salaries.
Salary Increases	<ul style="list-style-type: none"> ▪ The 2022-23 salary schedule agreements with all employees are included in salary projections.
Mandatory Payroll Rates, 2022-23	<ul style="list-style-type: none"> ▪ STRS: 19.10% ▪ PERS: 25.37% ▪ Social Security: 6.20% ▪ Medicare: 1.45% ▪ Unemployment: 0.50% ▪ Workers' Comp: 1.7882%
Retirement Incentives	<ul style="list-style-type: none"> ▪ STRS retirement incentive is offered in 2022-23 per the Collective Bargaining Agreement (CBA) between SHUSD and the St. Helena Teachers' Association (SHTA).
Health Insurance	<ul style="list-style-type: none"> ▪ The % increase on the highest premium paid by the District for medical benefits effective January 1, 2023 through

Other Post-Employment Benefits (OPEB)

December 31, 2023 (Kaiser) is 4.86% for single coverage, 4.86% for dual coverage, and 4.86% for family coverage. A projected 10% increase on benefits will be budgeted effective January 1, 2023. Dental and vision premium rates are expected to remain the same in 2022-23 compared with 2021-22.

- The District pays 100% of the least costly individual medical insurance monthly premium for eligible retired unit members until Medicare eligibility. Beginning in 2018-2019, the budget includes a minimum of \$50,000 annually to be deposited into a trust established for the purpose of reducing the long-term costs of OPEB. (The Board of Trustees granted approval to establish an OPEB trust on August 9, 2018).

Universal Transitional Kindergarten

- Assembly Bill (AB) 130 requires school districts to expand their TK programs to include four-year-olds whose fifth birthdays occur between September 2 and February 2 in the 2022-23 school year, and by an additional two months each year until 2025-26 when all four-year-olds in California will have access to a TK program. Staff is currently reviewing implications for staffing and other budget considerations beginning in 2022-23.

School Site Allocations

- Continue the current level of funding for school sites. Site budgets include the following allocations:
 - School and classroom supplies/materials – Lottery: \$165 per pupil.
 - Professional development (site allocations for supplemental professional development and teacher release time to work on district/site initiatives): \$5,000 for SHPS/ES, \$15,000 for RLS/SHHS (previously centralized {district-level} funding).
 - Technology allocation for peripherals (keyboards, cartridges, etc) – SHPS, SHES: \$3,000 RLS, SHHS: \$5,000.
 - Intervention activities: \$12,000 for intervention activities at each site.
 - Student projects: approximately \$20,000 districtwide to cover costs of student projects (art, culinary, floral, etc.) and P.E. uniforms, for which student fees were previously charged (one per incoming 6th grader and 9th grader), per Board approval, effective July 1, 2018.
 - SHHS College Readiness:
 - College visit field trips: \$3,600
 - PSAT test fees (10th & 11th grades): \$2,800

	<ul style="list-style-type: none"> -Pre-ACT test fees (10th & 11th grades): \$800 -Advanced Placement (AP) tests: \$16,000 SHHS: Discretionary funding is increased by \$18,000 annually to cover costs such as stock (basic) uniforms, and increased transportation costs for sports/activities. Aligns with RLS budget which is currently adequate to cover these expenses. ▪ Beginning in 2021-22, \$2,500 is allocated per site for staff wellness. Each site is required to identify a staff wellness goal that may address mental health, physical activity, etc.
Textbooks	<ul style="list-style-type: none"> ▪ The Local Control Accountability Plan (LCAP) site goals for each school shows how site allocations of funds support educational objectives. Site administrators and office staff are able to access and view up-to-date budget information in the financial data base. ▪ \$275,000 is budgeted for both regular consumable and/or replacement materials that align with Common Core state standards, TK-12, and textbook adoptions (from both restricted and unrestricted sources).
School Safety	<ul style="list-style-type: none"> ▪ Beginning in 2018-19, \$15,000 districtwide is allotted for expenses related to school safety (emergency supply replacements, walkie-talkies, trainings, etc.) in addition to use of Safety Credit funding through the District's insurance group (North Bay Schools Insurance Authority {NBSIA}).
Other Supplies, Utilities, and Contracted Services	<ul style="list-style-type: none"> ▪ The budget reflects historical budget amounts and projected spending for other supplies, utilities, and contracted services.
Aquatic Center	<ul style="list-style-type: none"> ▪ The Aquatic Center budget in 2022-23 will be adjusted based on an analysis of prior-year actual costs. The District is pursuing agreements with outside local partners for pool programming/management during the summer months in 2022-23 and beyond.
Copy Machine Leases	<ul style="list-style-type: none"> ▪ The General Fund will continue to fund school copy machine lease and maintenance payments.
Staff Development, Conferences, Workshops	<ul style="list-style-type: none"> ▪ The 2022-23 Budget includes \$200,000 for district-wide staff development, and professional conferences/workshops. NOTE: Includes additional \$25,000 per Board approval of "Academic Excellence" recommendations in 2017-18; ongoing effective July 1,

<p>Summer School</p> <p>“Being Here/Being There” Experiences:</p> <p>Furniture and Equipment</p>	<p>2018- see “Prior-Year Archived Assumptions” below). These costs are assigned to restricted funds when appropriate.</p> <ul style="list-style-type: none"> ▪ Expanded Learning Grant funding will be used to cover general education Summer School expenses (estimated at \$175,000 in 2022-23, including transportation); as outlined in the Expanded Learning Grant Plan which was approved during the May 20, 2021 Board meeting. Special education Summer School expenses are paid for with restricted Special Education funds. ▪ The Budget includes \$93,000 for TK-8 “Being There,” experiences, and TK-5 “Being Here” experiences. See also “Grants” below. (NOTE: Includes additional \$15,000 per Board approval of “Academic Excellence” recommendations in 2017-18; ongoing effective July 1, 2018-see “Prior-Year Archived Assumptions” below). COVID-19 Update: Allocation and expenditures in 2022-23 are dependent upon COVID-19 Pandemic orders and academic program development during recovery. ▪ The Budget includes \$30,000 for repair/replacement of classroom furniture and equipment annually, with a goal of selecting replacement classroom furniture that supports collaborative learning and innovative instruction.
<p>Other Programs and Services</p> <p>Restricted Routine Maintenance Account (RRMA)</p> <p>Maintenance and Deferred Maintenance Programs</p>	<ul style="list-style-type: none"> ▪ Districts that have received State Prop. 1A funds for modernization of facilities are required to budget a certain amount of the budgeted General Fund expenditures in a Routine Maintenance Account to be used for ongoing and deferred maintenance, unless the District is exempt because of its small size under California Education Code Section 17070.75(b)(2)E. It is anticipated that the District will be exempt next year as average daily attendance is expected to fall below 1,200 pupils. ▪ The State previously contributed \$64,000 annually to the District’s Deferred Maintenance program and the District matched this amount. Subsequently, the State’s contribution was “rolled into” LCFF funding. The contribution to Fund 14 in 2019-20 through 2020-21 was decreased by approximately the amount of the increase to the Routine Restricted Maintenance account as required by law (described above). The contribution for 2021-22 was

frozen due to the anticipated budgetary impact of the COVID-19 pandemic and Glass/Hennessy fires. The Budget for 2022-23 includes a contribution of \$50,000 per year to Fund 14 for Deferred Maintenance. Note: See the “Allocation Restoration Plan” for more information about this program.

Beginning in 2016-17, the Budget included a \$350,000 transfer to Fund 40 (Special Reserve for Capital Outlay) in order to address “warm/safe/dry” long-term maintenance needs per the District’s site maintenance assessments, and to fund set-asides for the replacement of artificial turf (SHHS), the pool liner (Aquatic Center), and solar panels (RLS); in addition to a major HVAC/roofing project that will be needed at the elementary school by the year 2025.

Beginning in 2017-18 through 2020-21, the total contribution to Fund 40 (Special Reserve for Capital Outlay) was \$400,000 annually (\$350,000 for maintenance needs described above, and \$50,000 for three years for a school bus lease).

The contribution for 2021-22 was frozen due to the anticipated budgetary impact of the COVID-19 pandemic and Glass/Hennessy fires.

Note: See the “Allocation Restoration Plan” for more information about this program.

Following fiscal years that conclude with an increase to the unrestricted fund balance, an increased contribution towards long-term maintenance set-asides may be recommended to the Board by the CBO.

Technology Budget

- Approximately \$850,000 is budgeted in Resource 0707 for all Information Technology (IT) expenses in 2022-23 (device replacement, infrastructure costs, other hardware, telecommunications, software licenses, and photocopier/scanner costs that cannot be charged to the Measure B/C Bond proceeds. Incoming Kinder students receive new iPads, incoming 3rd and 6th graders receive new Chromebooks, and incoming 9th graders receive new laptops as part of the district’s mobile 1:1 device refresh program. SHPS also maintains Chromebooks for 2nd grade students as well to help them learn to use the devices prior to entering 3rd grade. Classroom projection and audio technology is replaced under the “Future Ready Classrooms” program. Note: See the “Allocation Restoration Plan” for more information about this program.

Library Budget

- COVID-19 Event Update: Approximately 200 wireless “hot spots” and licenses were purchased in 2019-20 and 2020-21 to support students in distance learning. Approximately 50 of these “hot spot” licenses will be retained in 2022-23 and beyond to support students’ home access to Internet connectivity as needed, e.g. for economically disadvantaged students.
- Each school library is staffed by either a classified or certificated employee. The District belongs to the Napa Valley Consortium for librarian leadership, at no cost to the district. Annual fees for library software and resource databases are paid directly to the vendor (and are included in the Information Technology {IT} budget above. Beginning in 2017-18, \$5,000 is granted to RLS for required library materials, and \$2,000 each is granted to the primary and elementary schools. The high school is currently funded through site discretionary resources. Beginning in 2022-23, an allocation of \$500 is allocated to SHPS/SHES, and \$750 to RLS/SHHS for developmentally-appropriate books and materials that support diversity, equity and inclusion; e.g. addressing topics such as LGBTQ+ communities, Latinx culture, and information for people with disabilities.

Transition Program

- A “Transition Program” was implemented in 2021-22 to support 18-22 year-old students who receive Special Education services through the district. A budget of \$10,000 for supplies, materials, support services, equipment, and other costs is established for 2022-23. This amount will be evaluated for 2023-24 and beyond during the 2022-23 school year. Additional one-time costs of approximately \$30,000 may be incurred in 2022-23 to accommodate a room change.

St. Helena Preschool

- The District contributes up to \$30,000 annually for scholarships following a yearly review of revenue and program needs.

Food Service Program Contribution

- The District currently contributes to the Food Service Fund to balance the available revenues with the expenditures in the fund. Beginning in 2022-23, California will be the first state to implement a statewide Universal Meals Program for all school children, and the preliminary estimated contribution for 2022-23 is \$350,000. This amount may be adjusted up or down dependent upon reimbursements received for breakfasts and lunches under the new program;

Transportation	and possible increases to labor hours to support the increase in meals served.
Superintendent's Subcommittees	<ul style="list-style-type: none"> • Beginning in the 2020-21 school year, the district took over operations of the home-to-school transportation program. Two full bus routes and one van or small bus route is planned for 2022-23 using district employees and district-owned busses. The transportation budget for 2022-23 is \$610,000 (increase needed to cover additional costs for anticipated non-public school transportation needs, and higher fuel prices). <p><u>2022-23 Superintendent's Subcommittee Budgets:</u> -Equity, and Inclusion Committee: \$4,000 (General Fund) -Wellness and School Climate Committee: \$4,000 (Kaiser Grant {see below}) – Year 5/5 Note: The Kaiser Grant funds will be evaluated in 2022-23 to establish a spending plan for the remaining balance, e.g. extending the wellness allocations out for an additional two years because not all site allocations have been spent.</p>
Parent Education	<p>Prior to 2022-23, parent education expenses were coded to a variety of accounts and included under the District's budgets for curriculum and professional development. Beginning in the 2022-23 school year, a separate budget of \$22,000 is established in an unrestricted account to cover parent education expenses not covered with restricted funds. The budget includes \$2,000 for SHPS/SHES, and \$3,000 for RLS and SHHS.</p>
Staff Wellness	<ul style="list-style-type: none"> • \$2,500 is allocated to each school site for staff wellness activities. The total amount of \$10,000 represents the centralized District budget for these expenses in prior years. This change resulted from feedback received from the Wellness and School Climate Committee during the 2021-22 school year.
Replacement Funding	<ul style="list-style-type: none"> ▪ The contribution for replacement funding to cover the pool liner, artificial turf, and the RLS solar panels in 2022-23 is frozen per above assumptions under "Maintenance and Deferred Maintenance Programs." Note: See the "Allocation Restoration Plan" above.
Grants	<ul style="list-style-type: none"> ▪ The budget includes funding each year to replace General Fund purchases of technology consumables (computers, tablets, and associated hardware – see Technology Budget above).

**Fund Balance “Assigned”
Set-Asides**

- Ongoing grant funding is projected to remain stable in 2022-23 and beyond. Positions funded by those grants are also expected to continue.
- A one-time Kaiser grant was received and accepted by the Board in 2017-2018, in the amount of \$381,000. The grant may be used for any educational purpose. The following five-year budget is established for the grant, beginning in 2018-19:
 - Student/Staff Wellness (\$20,000/yr for five years)
 - Additional “Being Here/There” Support:
 - Contribution towards the cost of general field trip transportation (\$20,000/yr for 5 years, district-wide)
 - Contribution towards the cost of the 8th grade Yosemite Trip (\$20,000/yr for 5 years)
 - Contribution towards the cost of the 5th Grade Science Trip (\$15,000/yr for 5 years)

The above allocations represent approximately 50% of the estimated costs for the activities indicated as of 2018-19.

Total: \$375,000 (remaining \$6,000 to be allocated per above). The Kaiser Grant funds will be evaluated in 2022-23 to establish a spending plan for the remaining balance, e.g. extending the wellness and field trip allocations out for an additional two years because not all site allocations have been spent.

- \$2,000,000 set aside for facilities projects, e.g. roof repairs, etc.
- \$500,000 to offset any potential budgetary deficit in 2023-24 and beyond, resulting from COVID-19 Pandemic and Glass/Hennessey Fires (note: District realized some savings from STRS/PERS reductions, unexpected expenditure reductions during school closure, etc. during the Pandemic).
- \$300,000 for Technology Infrastructure costs after the Technology Allocation in the Measure B/C Bond is spent, and devices/equipment.
- \$300,000 for student technology devices (laptops, etc.)
- \$300,000 for the Future Ready Classrooms (FRC) learning space redesign – one-time reserves to be used for projects with Board approval.

- \$300,000 for additional academic program development, to include ELD, Summer School, Special Education, “Being Here/Being There” experiences, and Academic Intervention (the Expanding Learning grant described above may cover may of these expenses in 2022-23).
- \$300,000 for unexpected operational costs, to include legal and/or Special Education expenses, transportation, Food Services, deferred maintenance needs, etc.
- \$75,000 to replace restricted-Special Education mental health support if restricted funding allocated for this purpose is discontinued.
- \$225,000 to sustain three years of the 2017-18 one-time Kaiser grant initiative to provide additional support for student and staff wellness activities, and field trips
- \$200,000 Career-Technical Education Match- One-time Set-Aside (from three-year grant).

TOTAL, Assigned Fund Balance: **\$4,500,000**

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

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

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

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

*Average daily attendance (ADA)

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

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

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

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

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

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

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

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

LCFF CALCULATOR

66290	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
02.22.2023	Projection Date

LEA:	Saint Helena Unified
Projection Title:	2022-23 Second Interim Report
Created by:	Andrea S. Stubbs
Email:	astubbs@sthelenaunified.org
Phone:	707-967-2704

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Saint Helena Unified (66290)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27

(1) UNIVERSAL ASSUMPTIONS

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	3.26%	0.00%	5.07%	13.26%	8.13%	3.54%	3.31%	3.23%
Statutory COLA	3.26%	2.31%	1.70%	6.56%	8.13%	3.54%	3.31%	3.23%
Augmentation/(COLA Suspension)	0.00%	-2.31%	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)				\$ 2,813.00	\$ 3,041.70	\$ 3,149.37	\$ 3,253.62	\$ 3,358.71
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	16.08698870%	70.06785065%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	16.13801139%	82.74488538%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year								

AS



Saint Helena Unified (66290)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF								
Is this a non-classroom based charter school? (select from drop down list)		<input type="text" value="No"/>						
NEW CHARTER SCHOOLS		New Charter School Name: <input style="width: 80%;" type="text"/>						
		Year that charter starts operation (select from drop down list): <input style="width: 100px;" type="text" value="2021-22"/>						
(a) TRANSFER OF IN-LIEU PROPERTY TAX								
Note: Charter schools should contact sponsoring district(s) for In-lieu estimate								
I-4	F-6 / F-7	In-Lieu of Property Tax	-	-	-			
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)								
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)		-	-				
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)		-	-				
A-1, A-2, A-3	Enrollment		-	-	-			
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)		-	-				
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)		-	-				
B-1, B-2, B-3	Unduplicated Pupil Count		-	-	-			
			<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
		Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1		Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location								
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.								
D-3		Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%			
		Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)								
ADA used for the Transitional Kindergarten Add-on ONLY:								
		TK						
ADA used for Base, Supplemental and Concentration Grant Calculations:								
Enter P2 Data - Note: Charter School ADA is always funded on current year								
B-1		Grades TK-3	-	-	-			
B-2		Grades 4-6	-	-	-			
B-3		Grades 7-8	-	-	-			
B-4		Grades 9-12	-	-	-			
		SUBTOTAL ADA	-	-	-	-	-	-
		RATIO: ADA to Enrollment	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS								
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.								
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.								
H-2		Miscellaneous Adjustments	\$ -	\$ -	\$ -			

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Saint Helena Unified (66290)

J-5 Minimum State Aid Adjustments

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
\$	-	\$	-	\$	-	-	-	-

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Saint Helena Unified (66290)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
(a) GENERAL QUESTIONS									
Is your district required to transfer in-lieu taxes to a charter school?		NO							
Does your district have a necessary small school?		NO							
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 33,035,508	\$ 34,291,532	\$ 35,153,883	\$ 36,554,999	\$37,286,099	\$38,031,821	\$38,792,457	\$39,568,307
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -					
	Less In-Lieu Property Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 33,035,508	\$ 34,291,532	\$ 35,153,883	\$ 36,554,999	\$ 37,286,099	\$ 38,031,821	\$ 38,792,457	\$ 39,568,307
(d) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					
(e) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	District Enrollment (second prior year)	1,192	1,267						
A-1.1 / A-3.1	District Enrollment (first prior year)	1,267	1,243						
A-1 / A-3	District Enrollment	1,243	1,187	1,145	1,125	1,125	1,125	1,125	1,125
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	-						
A-2.1 / A-4.1	COE Enrollment (first prior year)	-	-						
A-2 / A-4	COE Enrollment	-	-	-					
	Total Enrollment	1,243	1,187	1,145	1,125	1,125	1,125	1,125	1,125
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	511	538						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	538	565						
B-1 / B-3	District Unduplicated Pupil Count	565	544	508	499	499	499	499	499
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	-	-						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	-	-						
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-					
	Total Unduplicated Pupil Count	565	544	508	499	499	499	499	499
		<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
	Single Year Unduplicated Pupil Percentage	45.45%	45.83%	44.37%	44.36%	44.36%	44.36%	44.36%	44.36%
C-1	Unduplicated Pupil Percentage (%)	43.60%	44.55%	45.23%	44.87%	44.36%	44.36%	44.36%	44.36%

Saint Helena Unified (66290)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(f) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY:									
	TK				10.56	10.56	10.56	10.56	10.56
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.									
Did your district comply with EC 42238.023 as required for the 2021-22 Attendance Recovery determination calculation (Proxy ADA)?				YES					
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)									
B-1, D-6	Grades TK-3	325.38	325.38	277.33	257.80	257.80	257.80	257.80	257.80
B-2, D-7	Grades 4-6	236.15	236.15	217.45	230.58	230.58	230.58	230.58	230.58
B-3, D-8	Grades 7-8	160.39	160.39	158.15	150.79	150.79	150.79	150.79	150.79
B-4, D-9	Grades 9-12	455.27	455.27	435.06	422.27	422.27	422.27	422.27	422.27
	TOTAL CURRENT YEAR ADA	1,177.19	1,177.19	1,087.99	1,061.44	1,061.44	1,061.44	1,061.44	1,061.44
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)									
E-1, D-17	Grades TK-3	-	-	-					
E-2, D-18	Grades 4-6	-	-	-					
E-3, D-19	Grades 7-8	-	-	-					
E-4, D-20	Grades 9-12	-	-	-					
	TOTAL NPS-CDS (Annual)	-	-	-	-	-	-	-	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).									
	DISTRICT TOTAL	1,177.19	1,177.19	1,087.99	1,061.44	1,061.44	1,061.44	1,061.44	1,061.44
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)									
E-6, E-11	Grades TK-3	-	-	-					
E-7, E-12	Grades 4-6	-	-	-					
E-8, E-13	Grades 7-8	-	-	-					
E-9, E-14	Grades 9-12	-	-	-					
	COUNTY TOTAL	-	-	-	-	-	-	-	-
	RATIO: District ADA-to-Enrollment	94.71%	99.17%	95.02%	94.35%	94.35%	94.35%	94.35%	94.35%
	RATIO: County ADA-to-Enrollment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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Saint Helena Unified (66290) - 2022-23 Second Interim Report		v.23.2c		PY3		v.23.2c		02.22.2023		PY2							
LOCAL CONTROL FUNDING FORMULA						2019-20			2020-21								
LCFF ENTITLEMENT CALCULATION						COLA & Augmentation			COLA & Augmentation								
						Base Grant Proration			Base Grant Proration								
						Unduplicated Pupil Percentage			Unduplicated Pupil Percentage								
Calculation Factors						3.26%	0.00%	43.60%	43.60%	0.00%	0.00%	44.55%	44.55%				
						ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3						318.63	\$ 7,702	\$ 801	\$ 741	\$ -	\$ 2,945,563	325.38	\$ 7,702	\$ 801	\$ 758	\$ -	\$ 3,013,220
Grades 4-6						232.44	7,818		682	-	1,975,677	236.15	7,818		697	-	2,010,719
Grades 7-8						181.92	8,050		702	-	1,592,157	160.39	8,050		717	-	1,406,181
Grades 9-12						469.37	9,329	243	835	-	4,884,583	455.27	9,329	243	853	-	4,746,128
Subtract Necessary Small School ADA and Funding						-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant							\$ 10,114,513	\$ 369,280	\$ 914,187	\$ -	\$ 11,397,980		\$ 9,890,652	\$ 371,259	\$ 914,337	\$ -	\$ 11,176,248
NSS Allowance							-	-	-	-	-		-	-	-	-	-
TOTAL BASE						1,202.36	\$ 10,114,513	\$ 369,280	\$ 914,187	\$ -	\$ 11,397,980	1,177.19	\$ 9,890,652	\$ 371,259	\$ 914,337	\$ -	\$ 11,176,248
ADD ONS:																	
Targeted Instructional Improvement Block Grant										\$ 104,087						\$ 104,087	
Home-to-School Transportation (COLA added commencing 2023-24)										231,880						231,880	
Small School District Bus Replacement Program (COLA added commencing 2023-24)										-						-	
Transitional Kindergarten (Commencing 2022-23)										-						-	
ECONOMIC RECOVERY TARGET PAYMENT										-						-	
LCFF ENTITLEMENT										\$ 11,733,947						\$ 11,512,215	
STATE AID CALCULATION																	
Miscellaneous Adjustments										-						-	
Adjusted LCFF Entitlement										11,733,947						11,512,215	
Local Revenue (including RDA)										(33,035,508)						(34,291,532)	
Gross State Aid										\$ -						\$ -	
MINIMUM STATE AID CALCULATION																	
								<u>12-13 Rate</u>	<u>2019-20 ADA</u>	Minimum State Aid		<u>12-13 Rate</u>	<u>2020-21 ADA</u>	Minimum State Aid			
2012-13 RL/Charter Gen BG adjusted for ADA								\$ 5,869.28	1,202.36	\$ 7,056,988		\$ 5,869.28	1,177.19	\$ 6,909,258			
2012-13 NSS Allowance (deficit)								\$ -	-	-		\$ -	-	-			
Minimum State Aid Adjustments										-				-			
Less Current Year Property Taxes/In-Lieu										(33,035,508)				(34,291,532)			
Subtotal State Aid for Historical RL/Charter General BG										-				-			
Categorical funding from 2012-13 net of fair share reduction										481,492				481,492			
Charter School Categorical Block Grant adjusted for ADA										-				-			
Minimum State Aid Guarantee Before Proration Factor										481,492				481,492			
Proration Factor																0.00%	
Minimum State Aid Guarantee										\$ 481,492				\$ 481,492			
CHARTER SCHOOL MINIMUM STATE AID OFFSET																	
LCFF Entitlement										-				-			
Minimum State Aid plus Property Taxes including RDA										-				-			
Offset										-				-			
Minimum State Aid Prior to Offset										-				-			
Total Minimum State Aid with Offset										-				-			
GROSS STATE AID										\$ 481,492				\$ 481,492			
ADDITIONAL STATE AID										\$ -				\$ -			
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)										\$ 11,733,947				\$ 11,512,215			
Change Over Prior Year													-1.89%	(221,732)			
LCFF Entitlement Per ADA										\$ 9,759				9,779			
Per-ADA Change Over Prior Year													0.20%	20			
Basic Aid Status (school districts only)										Basic Aid				Basic Aid			
LCFF SOURCES INCLUDING EXCESS TAXES																	
								<u>2019-20</u>					<u>Increase</u>		<u>2020-21</u>		
State Aid								\$ 481,492					0.00%	-	\$ 481,492		
Education Protection Account								251,048							235,438		
Property Taxes Net of In-Lieu Transfers								33,035,508					3.80%	1,256,024	34,291,532		
Charter In-Lieu Taxes								-					0.00%	-	-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)								\$ 33,768,048					3.72%	1,256,024	\$ 35,008,462		

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Saint Helena Unified (66290) - 2022-23 Second Interim Report		v.23.2c		PY1		v.23.2c		02.22.2023		CY			
LOCAL CONTROL FUNDING FORMULA						2021-22			2022-23				
LCFF ENTITLEMENT CALCULATION						COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
Calculation Factors						5.07%	0.00%	45.23%	45.23%	13.26%	0.00%	44.87%	44.87%
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	325.38	\$ 8,093	\$ 842	\$ 808	\$ -	\$ 3,170,262	309.36	\$ 9,166	\$ 953	\$ 908	\$ -	\$ 3,411,337	
Grades 4-6	236.15	8,215		743	-	2,115,462	229.92	9,304		835	-	2,331,146	
Grades 7-8	160.39	8,458		765	-	1,479,295	159.64	9,580		860	-	1,666,595	
Grades 9-12	455.27	9,802	255	910	-	4,992,835	448.53	11,102	289	1,022	-	5,567,705	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 10,392,408	\$ 390,063	\$ 975,383	\$ -	\$ 11,757,854		\$ 11,483,701	\$ 424,445	\$ 1,068,637	\$ -	\$ 12,976,783	
NSS Allowance		-	-	-	-	-		-	-	-	-	-	
TOTAL BASE	1,177.19	\$ 10,392,408	\$ 390,063	\$ 975,383	\$ -	\$ 11,757,854	1,147.45	\$ 11,483,701	\$ 424,445	\$ 1,068,637	\$ -	\$ 12,976,783	
ADD ONS:													
Targeted Instructional Improvement Block Grant						\$ 104,087						\$ 104,087	
Home-to-School Transportation (COLA added commencing 2023-24)						231,880						231,880	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-	
Transitional Kindergarten (Commencing 2022-23)						-						29,705	
ECONOMIC RECOVERY TARGET PAYMENT													
LCFF ENTITLEMENT						\$ 12,093,821						\$ 13,342,455	
STATE AID CALCULATION													
Miscellaneous Adjustments						-						-	
Adjusted LCFF Entitlement						12,093,821						13,342,455	
Local Revenue (including RDA)						(35,153,883)						(36,554,999)	
Gross State Aid						\$ -						\$ -	
MINIMUM STATE AID CALCULATION													
			12-13 Rate	2021-22 ADA		Minimum State Aid		12-13 Rate	2022-23 ADA			Minimum State Aid	
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,177.19		\$ 6,909,258		\$ 5,869.28	1,147.45			\$ 6,734,705	
2012-13 NSS Allowance (deficit)			\$ -			-						-	
Minimum State Aid Adjustments						-						-	
Less Current Year Property Taxes/In-Lieu						(35,153,883)						(36,554,999)	
Subtotal State Aid for Historical RL/Charter General BG						-						-	
Categorical funding from 2012-13 net of fair share reduction						481,492						481,492	
Charter School Categorical Block Grant adjusted for ADA						-						-	
Minimum State Aid Guarantee Before Proration Factor						481,492						481,492	
Proration Factor						0.00%						0.00%	
Minimum State Aid Guarantee						\$ 481,492						\$ 481,492	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement						-						-	
Minimum State Aid plus Property Taxes including RDA						-						-	
Offset						-						-	
Minimum State Aid Prior to Offset						-						-	
Total Minimum State Aid with Offset						-						-	
GROSS STATE AID						\$ 481,492						\$ 481,492	
ADDITIONAL STATE AID						\$ -						\$ -	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 12,093,821						\$ 13,342,455	
Change Over Prior Year			5.05%	581,606				10.32%	1,248,634				
LCFF Entitlement Per ADA						10,273						11,628	
Per-ADA Change Over Prior Year			5.05%	494				13.19%	1,355				
Basic Aid Status (school districts only)						Basic Aid						Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES													
			Increase			2021-22		Increase				2022-23	
State Aid		0.00%	-			\$ 481,492		0.00%	-			\$ 481,492	
Education Protection Account						235,438						229,490	
Property Taxes Net of In-Lieu Transfers		2.51%	862,351			35,153,883		3.99%	1,401,116			36,554,999	
Charter In-Lieu Taxes		0.00%	-			-		0.00%	-			-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		2.46%	862,351			\$ 35,870,813		3.91%	1,401,116			\$ 37,265,981	

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Saint Helena Unified (66290) - 2022-23 Second Interim Report		v.23.2c		CY1		v.23.2c		CY2				
LOCAL CONTROL FUNDING FORMULA						2023-24		2024-25				
LCFF ENTITLEMENT CALCULATION						COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
Calculation Factors						8.13%		0.00%		44.36% 44.36%		
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	286.84	\$ 9,911	\$ 1,031	\$ 971	\$ -	\$ 3,417,060	264.31	\$ 10,262	\$ 1,067	\$ 1,005	\$ -	\$ 3,260,028
Grades 4-6	228.06	10,060		893	-	2,497,833	226.20	10,416		924	-	2,565,132
Grades 7-8	156.44	10,359		919	-	1,764,338	153.24	10,726		952	-	1,789,477
Grades 9-12	437.53	12,005	312	1,093	-	5,867,174	426.53	12,430	323	1,131	-	5,922,133
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 12,010,265	\$ 432,241	\$ 1,103,899	\$ -	\$ 13,546,405		\$ 12,013,868	\$ 419,788	\$ 1,103,114	\$ -	\$ 13,536,770
NSS Allowance		-	-	-	-	-		-	-	-	-	-
TOTAL BASE	1,108.87	\$ 12,010,265	\$ 432,241	\$ 1,103,899	\$ -	\$ 13,546,405	1,070.28	\$ 12,013,868	\$ 419,788	\$ 1,103,114	\$ -	\$ 13,536,770
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ 104,087						\$ 104,087
Home-to-School Transportation (COLA added commencing 2023-24)						250,732						259,608
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)						32,120						33,257
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF ENTITLEMENT						\$ 13,933,344						\$ 13,933,722
STATE AID CALCULATION												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						13,933,344						13,933,722
Local Revenue (including RDA)						(37,286,099)						(38,031,821)
Gross State Aid						\$ -						\$ -
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2023-24 ADA		Minimum State Aid		12-13 Rate	2024-25 ADA			Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,108.87		\$ 6,508,269		\$ 5,869.28	1,070.28			\$ 6,281,773
2012-13 NSS Allowance (deficit)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(37,286,099)						(38,031,821)
Subtotal State Aid for Historical RL/Charter General BG						-						-
Categorical funding from 2012-13 net of fair share reduction						481,492						481,492
Charter School Categorical Block Grant adjusted for ADA						-						-
Minimum State Aid Guarantee Before Proration Factor						481,492						481,492
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						\$ 481,492						\$ 481,492
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
GROSS STATE AID						\$ 481,492						\$ 481,492
ADDITIONAL STATE AID						\$ -						\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 13,933,344						\$ 13,933,722
Change Over Prior Year			4.43%	590,889				0.00%	378			
LCFF Entitlement Per ADA						12,565						13,019
Per-ADA Change Over Prior Year			8.06%	937				3.61%	454			
Basic Aid Status (school districts only)						Basic Aid						Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES												
			Increase			2023-24		Increase				2024-25
State Aid		0.00%	-			\$ 481,492		0.00%	-			\$ 481,492
Education Protection Account						221,774						214,056
Property Taxes Net of In-Lieu Transfers		2.00%	731,100			37,286,099		2.00%	745,722			38,031,821
Charter In-Lieu Taxes		0.00%	-			-		0.00%	-			-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		1.96%	731,100			\$ 37,989,365		1.96%	745,722			\$ 38,727,369

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Saint Helena Unified (66290) - 2022-23 Second Interim Report		v.23.2c		CY3		v.23.2c		CY4					
LOCAL CONTROL FUNDING FORMULA						2025-26		2026-27					
LCFF ENTITLEMENT CALCULATION													
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage							
Calculation Factors		3.31%		0.00%		44.36% 44.36%							
		ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		257.80	\$ 10,602	\$ 1,103	\$ 1,038	\$ -	\$ 3,285,266	257.80	\$ 10,944	\$ 1,138	\$ 1,072	\$ -	\$ 3,391,080
Grades 4-6		230.58	10,761		955	-	2,701,409	230.58	11,109		986	-	2,788,770
Grades 7-8		150.79	11,081		983	-	1,819,147	150.79	11,439		1,015	-	1,877,919
Grades 9-12		422.27	12,841	334	1,169	-	6,056,992	422.27	13,256	345	1,207	-	6,252,839
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant			\$ 12,307,740	\$ 425,391	\$ 1,129,683	\$ -	\$ 13,862,814		\$ 12,705,374	\$ 439,060	\$ 1,166,174	\$ -	\$ 14,310,608
NSS Allowance			-	-	-	-	-		-	-	-	-	-
TOTAL BASE		<u>1,061.44</u>	<u>\$ 12,307,740</u>	<u>\$ 425,391</u>	<u>\$ 1,129,683</u>	<u>\$ -</u>	<u>\$ 13,862,814</u>	<u>1,061.44</u>	<u>\$ 12,705,374</u>	<u>\$ 439,060</u>	<u>\$ 1,166,174</u>	<u>\$ -</u>	<u>\$ 14,310,608</u>
ADD ONS:													
Targeted Instructional Improvement Block Grant							\$ 104,087						\$ 104,087
Home-to-School Transportation (COLA added commencing 2023-24)							268,201						276,864
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-						-
Transitional Kindergarten (Commencing 2022-23)							34,358						35,468
ECONOMIC RECOVERY TARGET PAYMENT							-						-
LCFF ENTITLEMENT							<u>\$ 14,269,460</u>						<u>\$ 14,727,027</u>
STATE AID CALCULATION													
Miscellaneous Adjustments							-						-
Adjusted LCFF Entitlement							14,269,460						14,727,027
Local Revenue (including RDA)							(38,792,457)						(39,568,307)
Gross State Aid							\$ -						\$ -
MINIMUM STATE AID CALCULATION													
				12-13 Rate	2025-26 ADA		Minimum State Aid		12-13 Rate	2026-27 ADA		Minimum State Aid	
2012-13 RL/Charter Gen BG adjusted for ADA				\$ 5,869.28	1,061.44		\$ 6,229,889		\$ 5,869.28	1,061.44		\$ 6,229,889	
2012-13 NSS Allowance (deficit)							-					-	
Minimum State Aid Adjustments							-					-	
Less Current Year Property Taxes/In-Lieu							(38,792,457)					(39,568,307)	
Subtotal State Aid for Historical RL/Charter General BG							-					-	
Categorical funding from 2012-13 net of fair share reduction							481,492					481,492	
Charter School Categorical Block Grant adjusted for ADA							-					-	
Minimum State Aid Guarantee Before Proration Factor							481,492					481,492	
Proration Factor							0.00%					0.00%	
Minimum State Aid Guarantee							\$ 481,492					\$ 481,492	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement							-					-	
Minimum State Aid plus Property Taxes including RDA							-					-	
Offset							-					-	
Minimum State Aid Prior to Offset							-					-	
Total Minimum State Aid with Offset							-					-	
GROSS STATE AID							\$ 481,492					\$ 481,492	
ADDITIONAL STATE AID							\$ -					\$ -	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							\$ 14,269,460					\$ 14,727,027	
Change Over Prior Year				2.41%	335,738				3.21%	457,567			
LCFF Entitlement Per ADA							13,443					13,875	
Per-ADA Change Over Prior Year				3.26%	424				3.21%	432			
Basic Aid Status (school districts only)							Basic Aid					Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES													
				Increase			2025-26		Increase			2026-27	
State Aid				0.00%	-		\$ 481,492		0.00%	-		\$ 481,492	
Education Protection Account							212,288					212,288	
Property Taxes Net of In-Lieu Transfers				2.00%	760,636		38,792,457		2.00%	775,849		39,568,307	
Charter In-Lieu Taxes				0.00%	-		-		0.00%	-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				1.96%	760,636		\$ 39,486,237		2.04%	775,849		\$ 40,262,087	

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EDUCATION PROTECTION ACCOUNT										
Certification Period:	Est. Annual 2019-20	P2 2020-21	Est. Annual 2020-21	P2 2021-22	Est. Annual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	1,202.36	1,230.07	1,177.19	1,239.55	1,177.19	1,147.45	1,108.87	1,070.28	1,061.44	1,061.44
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 240,472	\$ 246,014	\$ 235,438	\$ 247,910	\$ 235,438	\$ 229,490	\$ 221,774	\$ 214,056	\$ 212,288	\$ 212,288
EPA PROPORTIONATE SHARE CAP										
B1,B4 2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 5,776.71		\$ 5,776.71	\$ 6,699.39	\$ 6,699.39	\$ 7,138.87	\$ 7,719.26	\$ 7,992.52	\$ 8,257.07	\$ 8,523.77
B2,B5 Current Year Funded ADA, excluding NSS	1,202.36		1,177.19	1,177.19	1,177.19	1,147.45	1,108.87	1,070.28	1,061.44	1,061.44
B-7 2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	92.57		92.57	107.35	107.35	114.39	123.69	128.07	132.31	136.58
B-8 Current Year Funded ADA, including NSS	1,202.36		1,177.19	1,177.19	1,177.19	1,147.45	1,108.87	1,070.28	1,061.44	1,061.44
Adjusted Total Revenue Limit	\$ 7,056,987		\$ 6,909,257	\$ 8,012,826	\$ 8,012,826	\$ 8,322,753	\$ 8,696,812	\$ 8,691,305	\$ 8,904,823	\$ 9,192,441
Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 7,056,987	\$ 6,909,257	\$ 6,909,257	\$ 8,012,826	\$ 8,012,826	\$ 8,322,753	\$ 8,696,812	\$ 8,691,305	\$ 8,904,823	\$ 9,192,441
B-13 Local Revenue/In-Lieu of Property Taxes	\$ 33,035,508	\$ 34,397,108	\$ 34,291,532	\$ 35,153,883	\$ 35,153,883	\$ 36,554,999	\$ 37,286,099	\$ 38,031,821	\$ 38,792,457	\$ 39,568,307
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 7,056,987	\$ 6,909,257	\$ 6,909,257	\$ 8,012,826	\$ 8,012,826	\$ 8,322,753	\$ 8,696,812	\$ 8,691,305	\$ 8,904,823	\$ 9,192,441
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	N/A	70.06785065%	N/A	73.31789035%	N/A	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 1,138,857	\$ 4,841,168	\$ 5,717,057	\$ 5,874,835	\$ 5,874,835	\$ 3,504,823	\$ 3,662,344	\$ 3,660,025	\$ 3,749,940	\$ 3,871,060
EPA ENTITLEMENT										
D-1 EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 240,472	\$ 246,014	\$ 235,438	\$ 247,910	\$ 235,438	\$ 229,490	\$ 221,774	\$ 214,056	\$ 212,288	\$ 212,288
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	240,472	246,014	235,438	247,910	235,438	229,490	221,774	214,056	212,288	212,288
D-4 Prior Year Annual Adjustment	(218)	\$ -	-	\$ (10,576)	(10,576)	(12,472)				
D-5 P2 Entitlement Net of PY Adjustment	240,254	\$ 246,014	235,438	\$ 237,334	224,862	217,018	221,774	214,056	212,288	212,288
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	16.13801139%	82.74488538%	82.74488538%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	\$ 235,438		\$ 235,438	\$ 235,438	N/A	229,490	221,774	214,056	212,288	212,288

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	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation	3.26%	0.00%	5.07%	13.26%	8.13%	3.54%	3.31%	3.23%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement									
Base Grant	\$10,114,513	\$9,890,652	\$10,392,408	\$11,483,701	\$12,010,265	\$12,013,868	\$12,307,740	\$12,705,374	
Grade Span Adjustment	369,280	371,259	390,063	424,445	432,241	419,788	425,391	439,060	
Supplemental Grant	914,187	914,337	975,383	1,068,637	1,103,899	1,103,114	1,129,683	1,166,174	
Concentration Grant	-	-	-	-	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	104,087	104,087	104,087	104,087	104,087	104,087	104,087	104,087	
Add-ons: Home-to-School Transportation	231,880	231,880	231,880	231,880	250,732	259,608	268,201	276,864	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-ons: Transitional Kindergarten	-	-	-	29,705	32,120	33,257	34,358	35,468	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$11,733,947	\$11,512,215	\$12,093,821	\$13,342,455	\$13,933,344	\$13,933,722	\$14,269,460	\$14,727,027	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	-	
Total LCFF Entitlement	11,733,947	11,512,215	12,093,821	13,342,455	13,933,344	13,933,722	14,269,460	14,727,027	
LCFF Entitlement Per ADA	\$ 9,759	\$ 9,779	\$ 10,273	\$ 11,628	\$ 12,565	\$ 13,019	\$ 13,443	\$ 13,875	
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	
EPA (for LCFF Calculation purposes)	\$ 251,048	\$ 235,438	\$ 235,438	\$ 229,490	\$ 221,774	\$ 214,056	\$ 212,288	\$ 212,288	
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$ 33,035,508	\$ 34,291,532	\$ 35,153,883	\$ 36,554,999	\$ 37,286,099	\$ 38,031,821	\$ 38,792,457	\$ 39,568,307	
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 33,035,508</i>	<i>\$ 34,291,532</i>	<i>\$ 35,153,883</i>	<i>\$ 36,554,999</i>	<i>\$ 37,286,099</i>	<i>\$ 38,031,821</i>	<i>\$ 38,792,457</i>	<i>\$ 39,568,307</i>	
TOTAL FUNDING	33,768,048	35,008,462	35,870,813	37,265,981	37,989,365	38,727,369	39,486,237	40,262,087	
Basic Aid Status									
Excess Taxes	<i>Basic Aid</i> \$ 21,783,053	<i>Basic Aid</i> \$ 23,260,809	<i>Basic Aid</i> \$ 23,541,554	<i>Basic Aid</i> \$ 23,694,036	<i>Basic Aid</i> \$ 23,834,247	<i>Basic Aid</i> \$ 24,579,591	<i>Basic Aid</i> \$ 25,004,489	<i>Basic Aid</i> \$ 25,322,772	
EPA in Excess to LCFF Funding	\$ 251,048	\$ 235,438	\$ 235,438	\$ 229,490	\$ 221,774	\$ 214,056	\$ 212,288	\$ 212,288	
Total LCFF Entitlement	11,733,947	11,512,215	12,093,821	13,342,455	13,933,344	13,933,722	14,269,460	14,727,027	
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual	16.13801139%	82.74488538%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	
EPA (for LCFF Calculation purposes)	\$ 251,048	\$ 235,438	\$ 235,438	\$ 229,490	\$ 221,774	\$ 214,056	\$ 212,288	\$ 212,288	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 240,472	\$ 235,438	\$ 235,438	\$ 229,490	\$ 221,774	\$ 214,056	\$ 212,288	\$ 212,288	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ (218.00)	\$ -	\$ (10,576.00)	\$ (12,472.00)	\$ -	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-	

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	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 10,483,793	\$ 10,261,911	\$ 10,782,471	\$ 11,908,146	\$ 12,442,506	\$ 12,433,656	\$ 12,733,131	\$ 13,144,434	
Supplemental and Concentration Grant funding in the LCAP year	\$ 914,187	\$ 914,337	\$ 975,383	\$ 1,068,637	\$ 1,103,899	\$ 1,103,114	\$ 1,129,683	\$ 1,166,174	
Percentage to Increase or Improve Services	8.72%	8.91%	9.05%	8.97%	8.87%	8.87%	8.87%	8.87%	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	1,243	1,187	1,145	1,125	1,125	1,125	1,125	1,125	
COE Enrollment	-	-	-	-	-	-	-	-	
Total Enrollment	1,243	1,187	1,145	1,125	1,125	1,125	1,125	1,125	
Unduplicated Pupil Count									
Unduplicated Pupil Count	565	544	508	499	499	499	499	499	
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	
Total Unduplicated Pupil Count	565	544	508	499	499	499	499	499	
Rolling %, Supplemental Grant	43.6000%	44.5500%	45.2300%	44.8700%	44.3600%	44.3600%	44.3600%	44.3600%	
Rolling %, Concentration Grant	43.6000%	44.5500%	45.2300%	44.8700%	44.3600%	44.3600%	44.3600%	44.3600%	

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	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF LCFF ADA									
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3				325.38	325.38	277.33	257.80	257.80	
Grades 4-6				236.15	236.15	217.45	230.58	230.58	
Grades 7-8				160.39	160.39	158.15	150.79	150.79	
Grades 9-12				455.27	455.27	435.06	422.27	422.27	
LCFF Subtotal	-	-	-	1,177.19	1,177.19	1,087.99	1,061.44	1,061.44	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	-	-	-	1,177.19	1,177.19	1,087.99	1,061.44	1,061.44	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3				325.38	277.33	257.80	257.80	257.80	
Grades 4-6				236.15	217.45	230.58	230.58	230.58	
Grades 7-8				160.39	158.15	150.79	150.79	150.79	
Grades 9-12				455.27	435.06	422.27	422.27	422.27	
LCFF Subtotal	-	-	-	1,177.19	1,087.99	1,061.44	1,061.44	1,061.44	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	-	-	-	1,177.19	1,087.99	1,061.44	1,061.44	1,061.44	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	318.63	325.38	325.38	277.33	257.80	257.80	257.80	257.80	
Grades 4-6	232.44	236.15	236.15	217.45	230.58	230.58	230.58	230.58	
Grades 7-8	181.92	160.39	160.39	158.15	150.79	150.79	150.79	150.79	
Grades 9-12	469.37	455.27	455.27	435.06	422.27	422.27	422.27	422.27	
LCFF Subtotal	1,202.36	1,177.19	1,177.19	1,087.99	1,061.44	1,061.44	1,061.44	1,061.44	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	1,202.36	1,177.19	1,177.19	1,087.99	1,061.44	1,061.44	1,061.44	1,061.44	
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)									
Grades TK-3				309.36	286.84	264.31	257.80	257.80	
Grades 4-6				229.92	228.06	226.20	230.58	230.58	
Grades 7-8				159.64	156.44	153.24	150.79	150.79	
Grades 9-12				448.53	437.53	426.53	422.27	422.27	
LCFF Subtotal				1,147.45	1,108.87	1,070.28	1,061.44	1,061.44	
NSS				-	-	-	-	-	
Combined Subtotal				1,147.45	1,108.87	1,070.28	1,061.44	1,061.44	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average									
	-	-	-	-	-	-	-	-	
Current Year ADA									
Grades TK-3	325.38	325.38	277.33	257.80	257.80	257.80	257.80	257.80	
Grades 4-6	236.15	236.15	217.45	230.58	230.58	230.58	230.58	230.58	
Grades 7-8	160.39	160.39	158.15	150.79	150.79	150.79	150.79	150.79	
Grades 9-12	455.27	455.27	435.06	422.27	422.27	422.27	422.27	422.27	
LCFF Subtotal	1,177.19	1,177.19	1,087.99	1,061.44	1,061.44	1,061.44	1,061.44	1,061.44	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	1,177.19	1,177.19	1,087.99	1,061.44	1,061.44	1,061.44	1,061.44	1,061.44	
Change in LCFF ADA (excludes NSS ADA)	(25.17) Decline	- No Change	(89.20) Decline	(26.55) Decline	- No Change	- No Change	- No Change	- No Change	

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	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and apportioned as a one-time categorical funding.									
Yield Calculation									
Total ADA	1,177.19		1,087.99						
Total Enrollment	1,243.00		1,145.00						
Attendance Yield	94.7056%		95.0210%						
Quotient			0.9967						
2021-22 Proxy ADA									
Grades TK-3			-						
Grades 4-6			-						
Grades 7-8			-						
Grades 9-12			-						
Subtotal			-						
NSS									
Combined Subtotal									
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)									
Grades TK-3	318.63	325.38	325.38	309.36	286.84	264.31	257.80	257.80	
Grades 4-6	232.44	236.15	236.15	229.92	228.06	226.20	230.58	230.58	
Grades 7-8	181.92	160.39	160.39	159.64	156.44	153.24	150.79	150.79	
Grades 9-12	469.37	455.27	455.27	448.53	437.53	426.53	422.27	422.27	
Subtotal	1,202.36	1,177.19	1,177.19	1,147.45	1,108.87	1,070.28	1,061.44	1,061.44	
	<i>Prior</i>	<i>Current</i>	<i>Prior</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>Current</i>	<i>Current</i>	
Funded NSS ADA									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	
NPS, CDS, & COE Operated									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	
ACTUAL ADA (Current Year Only)									
Grades TK-3	325.38	325.38	277.33	257.80	257.80	257.80	257.80	257.80	
Grades 4-6	236.15	236.15	217.45	230.58	230.58	230.58	230.58	230.58	
Grades 7-8	160.39	160.39	158.15	150.79	150.79	150.79	150.79	150.79	
Grades 9-12	455.27	455.27	435.06	422.27	422.27	422.27	422.27	422.27	
Total Actual ADA	1,177.19	1,177.19	1,087.99	1,061.44	1,061.44	1,061.44	1,061.44	1,061.44	
TOTAL FUNDED ADA									
Grades TK-3	318.63	325.38	325.38	309.36	286.84	264.31	257.80	257.80	
Grades 4-6	232.44	236.15	236.15	229.92	228.06	226.20	230.58	230.58	
Grades 7-8	181.92	160.39	160.39	159.64	156.44	153.24	150.79	150.79	
Grades 9-12	469.37	455.27	455.27	448.53	437.53	426.53	422.27	422.27	
Total	1,202.36	1,177.19	1,177.19	1,147.45	1,108.87	1,070.28	1,061.44	1,061.44	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>25.17</i>	<i>-</i>	<i>89.20</i>	<i>86.01</i>	<i>47.43</i>	<i>8.84</i>	<i>-</i>	<i>-</i>	
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA				10.56	10.56	10.56	10.56	10.56	

SS

Saint Helena Unified (66290) - 2022-23 Second Interim Report		02.22.2023							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 9,244	\$ 9,261	\$ 9,743	\$ 11,027	\$ 11,913	\$ 12,334	\$ 12,743	\$ 13,154	
Grades 4-6	\$ 8,500	\$ 8,515	\$ 8,958	\$ 10,139	\$ 10,953	\$ 11,340	\$ 11,716	\$ 12,095	
Grades 7-8	\$ 8,752	\$ 8,767	\$ 9,223	\$ 10,440	\$ 11,278	\$ 11,678	\$ 12,064	\$ 12,454	
Grades 9-12	\$ 10,407	\$ 10,425	\$ 10,967	\$ 12,413	\$ 13,410	\$ 13,884	\$ 14,344	\$ 14,808	
Base Grants									
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,911	\$ 10,262	\$ 10,602	\$ 10,944	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,060	\$ 10,416	\$ 10,761	\$ 11,109	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,359	\$ 10,726	\$ 11,081	\$ 11,439	
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,005	\$ 12,430	\$ 12,841	\$ 13,256	
Grade Span Adjustment									
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 953	\$ 1,031	\$ 1,067	\$ 1,103	\$ 1,138	
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 289	\$ 312	\$ 323	\$ 334	\$ 345	
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 8,503	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,942	\$ 11,329	\$ 11,705	\$ 12,082	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,060	\$ 10,416	\$ 10,761	\$ 11,109	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,359	\$ 10,726	\$ 11,081	\$ 11,439	
Grades 9-12	\$ 9,572	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,317	\$ 12,753	\$ 13,175	\$ 13,601	
Prorated Base Grants									
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,911	\$ 10,262	\$ 10,602	\$ 10,944	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,060	\$ 10,416	\$ 10,761	\$ 11,109	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,359	\$ 10,726	\$ 11,081	\$ 11,439	
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,005	\$ 12,430	\$ 12,841	\$ 13,256	
Prorated Grade Span Adjustment									
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 953	\$ 1,031	\$ 1,067	\$ 1,103	\$ 1,138	
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 289	\$ 312	\$ 323	\$ 334	\$ 345	
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%	
Grades TK-3	\$ 1,701	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,188	\$ 2,266	\$ 2,341	\$ 2,416	
Grades 4-6	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,012	\$ 2,083	\$ 2,152	\$ 2,222	
Grades 7-8	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,072	\$ 2,145	\$ 2,216	\$ 2,288	
Grades 9-12	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,463	\$ 2,551	\$ 2,635	\$ 2,720	
Actual - 1.00 ADA, Local UPP as follows:									
	43.60%	44.55%	45.23%	44.87%	44.36%	44.36%	44.36%	44.36%	
Grades TK-3	\$ 741	\$ 758	\$ 808	\$ 908	\$ 971	\$ 1,005	\$ 1,038	\$ 1,072	
Grades 4-6	\$ 682	\$ 697	\$ 743	\$ 835	\$ 893	\$ 924	\$ 955	\$ 986	
Grades 7-8	\$ 702	\$ 717	\$ 765	\$ 860	\$ 919	\$ 952	\$ 983	\$ 1,015	
Grades 9-12	\$ 835	\$ 853	\$ 910	\$ 1,022	\$ 1,093	\$ 1,131	\$ 1,169	\$ 1,207	
Concentration Grant (>55% population)									
	50%	50%	65%	65%	65%	65%	65%	65%	
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$ 4,252	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,112	\$ 7,364	\$ 7,608	\$ 7,853	
Grades 4-6	\$ 3,909	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,539	\$ 6,770	\$ 6,995	\$ 7,221	
Grades 7-8	\$ 4,025	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,733	\$ 6,972	\$ 7,203	\$ 7,435	
Grades 9-12	\$ 4,786	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,006	\$ 8,289	\$ 8,564	\$ 8,841	
Actual - 1.00 ADA, Local UPP >55% as follows:									
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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Saint Helena Unified (66290) - 2022-23 Second Interim Report

Charts and Graphs

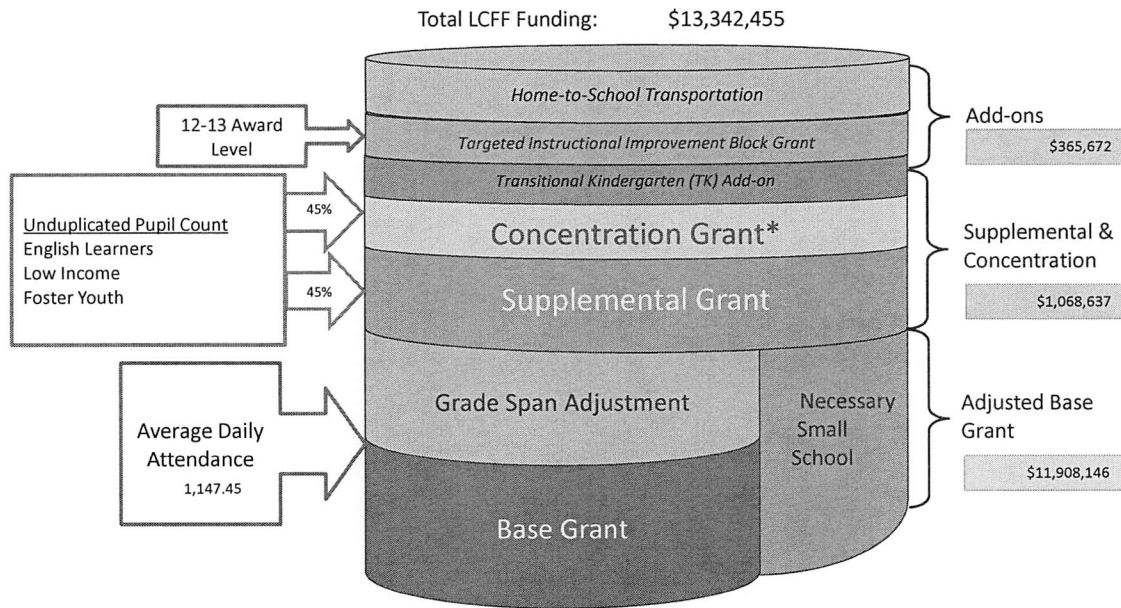
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

2022-23

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

Components of LCFF Entitlement

	2022-23		2022-23
Base Grant	\$ 11,483,701	1,147.45 ADA	
Grade Span Adjustment	\$ 424,445	\$ 11,908,146	Adjusted Base Grant
Supplemental Grant	\$ 1,068,637	45%	
Concentration Grant	\$ -	45%	
Add-ons: Targeted Instructional Improvement Block Grant	\$ 104,087	\$ 1,068,637	Supplemental & Concentration
Add-ons: Home-to-School Transportation	\$ 231,880		
Add-ons: Small School District Bus Replacement Program	\$ -	\$ 365,672	Add-ons
Add-ons: Transitional Kindergarten	\$ 29,705		
Total	\$ 13,342,455		\$ 13,342,455



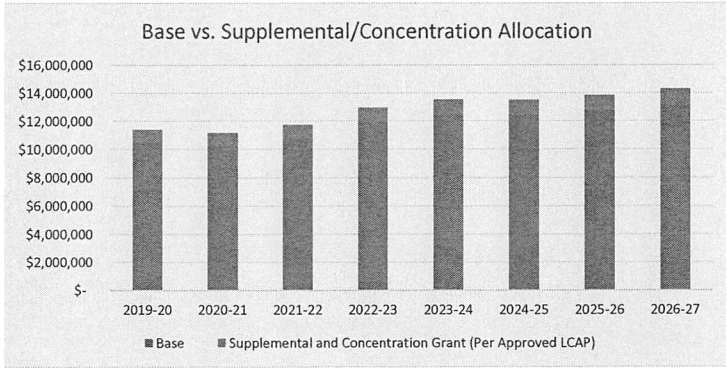
*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

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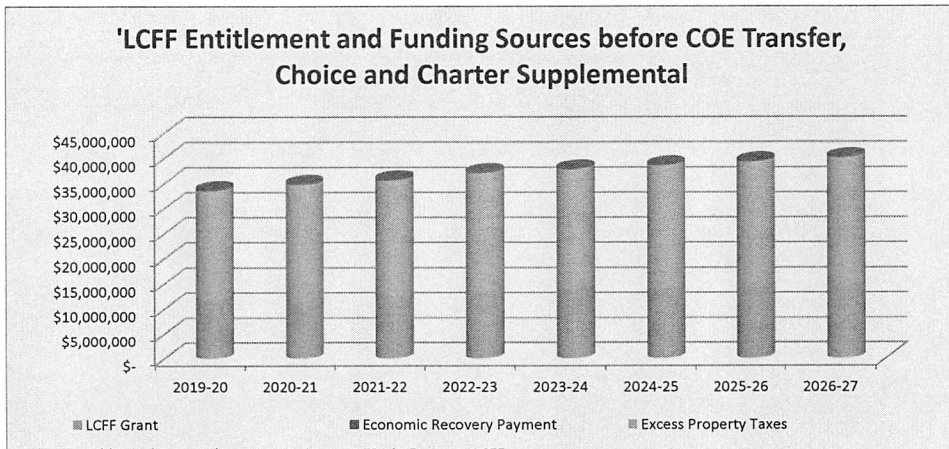
Saint Helena Unified (66290) - 2022-23 Second Interim Report

Charts and Graphs

Minimum Proportionality Analysis									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Base	\$ 10,483,793	\$ 10,261,911	\$ 10,782,471	\$ 11,908,146	\$ 12,442,506	\$ 12,433,656	\$ 12,733,131	\$ 13,144,434	
Supplemental and Concentration Grant (Per Approved LCAP)	914,187	914,337	975,383	1,068,637	1,103,899	1,103,114	1,129,683	1,166,174	
Total	\$ 11,733,947	\$ 11,512,215	\$ 12,093,821	\$ 13,342,455	\$ 13,933,344	\$ 13,933,722	\$ 14,269,460	\$ 14,727,027	



Funding Sources									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Excess Property Taxes	\$ 21,783,053	\$ 23,260,809	\$ 23,541,554	\$ 23,694,036	\$ 23,834,247	\$ 24,579,591	\$ 25,004,489	\$ 25,322,772	
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF	\$ 251,048	\$ 235,438	\$ 235,438	\$ 229,490	\$ 221,774	\$ 214,056	\$ 212,288	\$ 212,288	
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LCFF Grant	\$ 11,733,947	\$ 11,512,215	\$ 12,093,821	\$ 13,342,455	\$ 13,933,344	\$ 13,933,722	\$ 14,269,460	\$ 14,727,027	
Total General Purpose Funding	\$ 33,768,048	\$ 35,008,462	\$ 35,870,813	\$ 37,265,981	\$ 37,989,365	\$ 38,727,369	\$ 39,486,237	\$ 40,262,087	



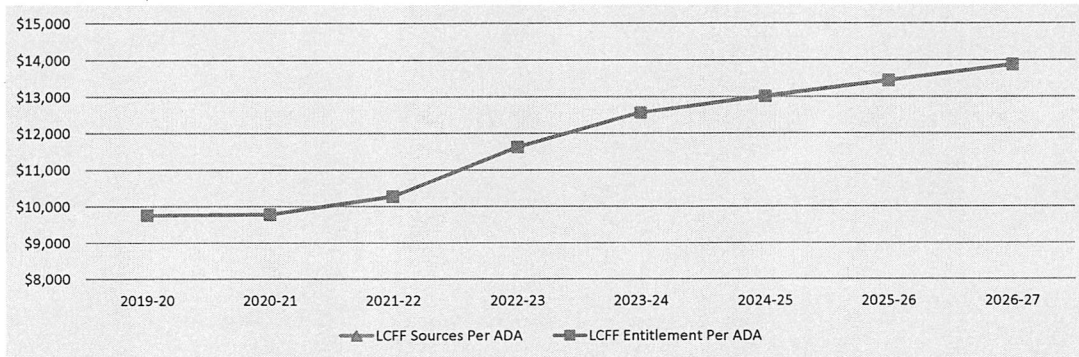
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Saint Helena Unified (66290) - 2022-23 Second Interim Report

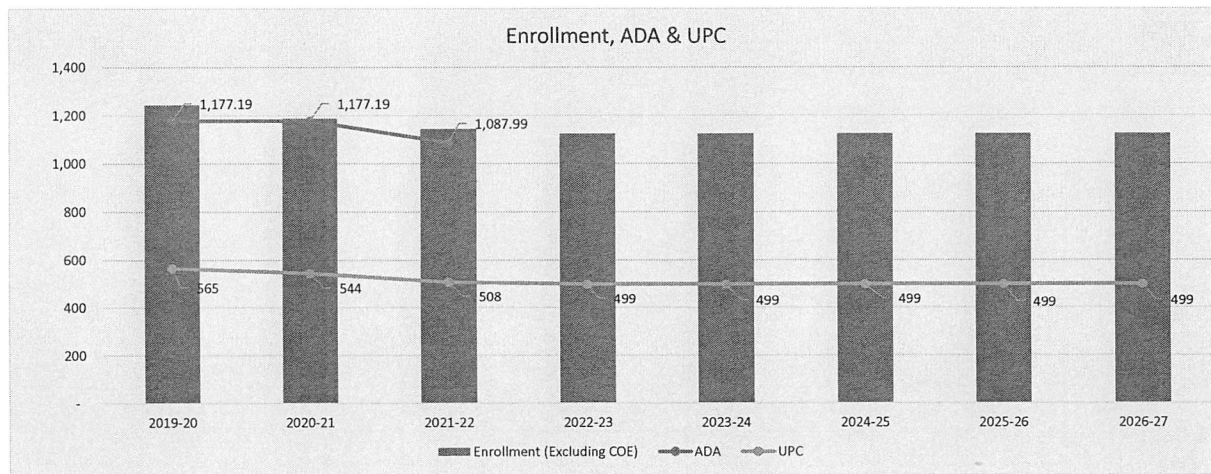
Charts and Graphs

■ Additional State Aid to meet minimum ■ EPA in excess to LCFF

LCFF Entitlement per ADA								
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Funded ADA	1,202.36	1,177.19	1,177.19	1,147.45	1,108.87	1,070.28	1,061.44	1,061.44
LCFF Sources per ADA	\$ 28,084.81	\$ 29,739.01	\$ 30,471.56	\$ 32,477.22	\$ 34,259.53	\$ 36,184.33	\$ 37,200.63	\$ 37,931.57
Net Change per ADA		\$ 1,654.20	\$ 732.55	\$ 2,005.66	\$ 1,782.31	\$ 1,924.80	\$ 1,016.30	\$ 730.94
Net Percent Change		5.89%	2.46%	6.58%	5.49%	5.62%	2.81%	1.96%
Estimated LCFF Entitlement per ADA	\$ 9,759.10	\$ 9,779.40	\$ 10,273.47	\$ 11,627.92	\$ 12,565.35	\$ 13,018.76	\$ 13,443.49	\$ 13,874.57
Net Change per ADA		\$ 20.31	\$ 494.06	\$ 1,354.45	\$ 937.44	\$ 453.41	\$ 424.73	\$ 431.08
Net Percent Change		0.21%	5.05%	13.18%	8.06%	3.61%	3.26%	3.21%



Student Summary								
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Enrollment (Excluding COE)	1,243	1,187	1,145	1,125	1,125	1,125	1,125	1,125
UPC	565	544	508	499	499	499	499	499
ADA	1,177.19	1,177.19	1,087.99	1,061.44	1,061.44	1,061.44	1,061.44	1,061.44



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	36,658,896.68	37,425,733.68	20,447,937.02	37,424,683.68	(1,050.00)	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	267,119.00	276,114.00	146,689.49	262,234.00	(13,880.00)	-5.0%
4) Other Local Revenue		8600-8799	87,800.00	91,269.00	110,259.29	92,578.00	1,309.00	1.4%
5) TOTAL, REVENUES			37,013,815.68	37,793,116.68	20,704,885.80	37,779,495.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,987,073.94	15,831,007.94	8,686,236.64	15,701,136.94	129,871.00	0.8%
2) Classified Salaries		2000-2999	3,618,756.04	3,865,471.04	2,145,723.86	3,860,414.04	5,057.00	0.1%
3) Employee Benefits		3000-3999	8,429,076.53	8,361,997.53	4,415,133.55	8,340,089.53	21,908.00	0.3%
4) Books and Supplies		4000-4999	1,204,476.00	1,258,709.00	471,523.47	1,250,003.00	8,706.00	0.7%
5) Services and Other Operating Expenditures		5000-5999	3,332,360.92	3,335,030.92	1,960,165.64	3,333,194.92	1,836.00	0.1%
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	52,000.00	52,000.00	27,783.17	52,000.00	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			32,623,743.43	32,704,216.43	17,706,566.33	32,536,838.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			4,390,072.25	5,088,900.25	2,998,319.47	5,242,657.25		
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	300,000.00	500,000.00	0.00	500,000.00	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	(4,573,114.00)	(4,520,556.00)	0.00	(4,496,983.00)	23,573.00	-0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,873,114.00)	(5,020,556.00)	0.00	(4,996,983.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(483,041.75)	68,344.25	2,998,319.47	245,674.25		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,113,249.00	13,158,948.00		13,158,948.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,113,249.00	13,158,948.00		13,158,948.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,113,249.00	13,158,948.00		13,158,948.00		
2) Ending Balance, June 30 (E + F1e)			12,630,207.25	13,227,292.25		13,404,622.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		20,000.00		
Stores		9712	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,500,000.00	4,500,000.00		4,500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,236,493.00	1,236,493.00		1,318,580.00		
Unassigned/Unappropriated Amount		9790	6,893,714.25	7,490,799.25		7,566,042.25		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	625,652.00	621,775.00	410,371.00	621,775.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	248,960.00	248,960.00	123,955.00	247,910.00	(1,050.00)	-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	115,685.34	109,599.34	48,072.00	109,599.34	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	25.89	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	34,505,750.34	35,283,299.34	18,843,041.82	35,283,299.34	0.00	0.0%
Unsecured Roll Taxes		8042	1,162,849.00	1,162,100.00	1,017,905.80	1,162,100.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	4,565.51	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			36,658,896.68	37,425,733.68	20,447,937.02	37,424,683.68	(1,050.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			36,658,896.68	37,425,733.68	20,447,937.02	37,424,683.68	(1,050.00)	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	54,664.00	54,664.00	55,064.00	55,064.00	400.00	0.7%
Lottery - Unrestricted and Instructional Materials		8560	209,455.00	218,450.00	91,118.99	204,170.00	(14,280.00)	-6.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,000.00	3,000.00	506.50	3,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			267,119.00	276,114.00	146,689.49	262,234.00	(13,880.00)	-5.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	11,800.00	11,800.00	25,557.48	11,800.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	69,457.33	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	25,000.00	28,469.00	15,244.48	29,778.00	1,309.00	4.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			87,800.00	91,269.00	110,259.29	92,578.00	1,309.00	1.4%
TOTAL, REVENUES			37,013,815.68	37,793,116.68	20,704,885.80	37,779,495.68	(13,621.00)	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,414,814.63	13,308,541.63	7,222,687.34	13,178,670.63	129,871.00	1.0%
Certificated Pupil Support Salaries		1200	884,823.69	887,982.69	495,572.63	887,982.69	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,687,435.62	1,634,483.62	967,976.67	1,634,483.62	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,987,073.94	15,831,007.94	8,686,236.64	15,701,136.94	129,871.00	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	269,153.26	279,033.26	154,719.11	278,976.26	57.00	0.0%
Classified Support Salaries		2200	1,461,126.28	1,707,879.28	962,450.64	1,662,879.28	45,000.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	389,978.88	388,859.88	232,044.23	388,859.88	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,313,567.40	1,276,004.40	721,832.84	1,331,004.40	(55,000.00)	-4.3%
Other Classified Salaries		2900	184,930.22	213,694.22	74,677.04	198,694.22	15,000.00	7.0%
TOTAL, CLASSIFIED SALARIES			3,618,756.04	3,865,471.04	2,145,723.86	3,860,414.04	5,057.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,086,030.07	3,019,991.07	1,561,696.34	3,000,556.07	19,435.00	0.6%
PERS		3201-3202	922,087.32	980,053.32	494,799.72	993,607.32	(13,554.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	515,442.46	505,450.46	288,067.74	508,888.46	(3,438.00)	-0.7%
Health and Welfare Benefits		3401-3402	3,139,893.88	3,119,200.88	1,694,501.09	3,099,620.88	19,580.00	0.6%
Unemployment Insurance		3501-3502	99,017.82	98,263.82	53,652.79	98,293.82	(30.00)	0.0%
Workers' Compensation		3601-3602	361,897.17	351,969.17	194,583.23	352,054.17	(85.00)	0.0%
OPEB, Allocated		3701-3702	295,167.84	277,528.84	122,629.02	277,528.84	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	9,539.97	9,539.97	5,203.62	9,539.97	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,429,076.53	8,361,997.53	4,415,133.55	8,340,089.53	21,908.00	0.3%
BOOKS AND SUPPLIES								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	210,570.00	204,600.00	5,861.91	204,600.00	0.00	0.0%
Books and Other Reference Materials		4200	46,834.00	47,421.00	46,178.08	44,448.00	2,973.00	6.3%
Materials and Supplies		4300	745,572.00	799,273.00	328,041.87	786,071.00	13,202.00	1.7%
Noncapitalized Equipment		4400	201,500.00	207,415.00	91,441.61	214,884.00	(7,469.00)	-3.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,204,476.00	1,258,709.00	471,523.47	1,250,003.00	8,706.00	0.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	113,550.92	127,373.92	96,012.11	128,573.92	(1,200.00)	-0.9%
Dues and Memberships		5300	50,000.00	51,715.00	36,587.36	46,715.00	5,000.00	9.7%
Insurance		5400-5450	269,133.00	285,470.00	285,470.00	285,470.00	0.00	0.0%
Operations and Housekeeping Services		5500	939,254.00	961,254.00	566,660.26	1,004,454.00	(43,200.00)	-4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	108,414.00	111,731.00	44,383.78	107,101.00	4,630.00	4.1%
Transfers of Direct Costs		5710	(991.00)	(500.00)	(310.61)	(500.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(3,850.00)	3,850.00	New
Professional/Consulting Services and Operating Expenditures		5800	1,592,955.00	1,536,942.00	815,468.15	1,503,186.00	33,756.00	2.2%
Communications		5900	260,045.00	261,045.00	115,894.59	262,045.00	(1,000.00)	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,332,360.92	3,335,030.92	1,960,165.64	3,333,194.92	1,836.00	0.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	52,000.00	52,000.00	27,783.17	52,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			52,000.00	52,000.00	27,783.17	52,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			32,623,743.43	32,704,216.43	17,706,566.33	32,536,838.43	167,378.00	0.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	250,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(4,573,114.00)	(4,520,556.00)	0.00	(4,496,983.00)	23,573.00	-0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,573,114.00)	(4,520,556.00)	0.00	(4,496,983.00)	23,573.00	-0.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,873,114.00)	(5,020,556.00)	0.00	(4,996,983.00)	23,573.00	-0.5%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	826,367.00	982,268.00	0.00	982,268.00	0.00	0.0%
2) Federal Revenue		8100-8299	622,538.00	1,477,654.00	340,996.87	1,787,208.00	309,554.00	20.9%
3) Other State Revenue		8300-8599	1,861,305.00	3,153,728.00	1,474,398.87	3,771,441.00	617,713.00	19.6%
4) Other Local Revenue		8600-8799	125,600.00	349,126.00	355,597.63	577,911.00	228,785.00	65.5%
5) TOTAL, REVENUES			3,435,810.00	5,962,776.00	2,170,993.37	7,118,828.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,982,963.78	2,030,320.78	1,190,054.33	2,108,437.78	(78,117.00)	-3.8%
2) Classified Salaries		2000-2999	1,413,679.25	1,463,737.25	786,961.96	1,457,219.25	6,518.00	0.4%
3) Employee Benefits		3000-3999	3,163,411.06	3,644,659.06	857,712.74	3,666,096.06	(21,437.00)	-0.6%
4) Books and Supplies		4000-4999	505,491.00	738,183.00	350,812.54	780,372.00	(42,189.00)	-5.7%
5) Services and Other Operating Expenditures		5000-5999	1,176,877.00	1,945,071.00	1,002,580.82	2,435,661.00	(490,590.00)	-25.2%
6) Capital Outlay		6000-6999	50,000.00	461,201.00	108,764.86	468,048.00	(6,847.00)	-1.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,292,422.09	10,283,172.09	4,296,887.25	10,915,834.09		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,856,612.09)	(4,320,396.09)	(2,125,893.88)	(3,797,006.09)		
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	4,573,114.00	4,520,556.00	0.00	4,496,983.00	(23,573.00)	-0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,573,114.00	4,520,556.00	0.00	4,496,983.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(283,498.09)	200,159.91	(2,125,893.88)	699,976.91		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,057,401.00	1,704,269.00		1,704,269.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,057,401.00	1,704,269.00		1,704,269.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,057,401.00	1,704,269.00		1,704,269.00		
2) Ending Balance, June 30 (E + F1e)			773,902.91	1,904,428.91		2,404,245.91		
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		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	773,902.91	1,904,429.17		2,404,246.58		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(.26)		(.67)		
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	826,367.00	982,268.00	0.00	982,268.00	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			826,367.00	982,268.00	0.00	982,268.00	0.00	0.0%
FEDERAL REVENUE								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	225,286.00	232,229.00	0.00	232,229.00	0.00	0.0%
Special Education Discretionary Grants		8182	10,934.00	10,934.00	0.00	64,416.00	53,482.00	489.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	249,577.00	206,654.00	51,664.00	212,151.00	5,497.00	2.7%
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	34,219.00	28,973.00	6,203.03	28,973.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	717.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	29,016.00	31,025.00	(8,324.00)	28,237.00	(2,788.00)	-9.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	19,057.00	18,977.00	4,744.00	18,977.00	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	54,449.00	948,862.00	285,992.84	1,202,225.00	253,363.00	26.7%
TOTAL, FEDERAL REVENUE			622,538.00	1,477,654.00	340,996.87	1,787,208.00	309,554.00	20.9%
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	83,525.00	86,095.00	6,058.87	80,467.00	(5,628.00)	-6.5%
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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,777,780.00	3,067,633.00	1,468,340.00	3,690,974.00	623,341.00	20.3%
TOTAL, OTHER STATE REVENUE			1,861,305.00	3,153,728.00	1,474,398.87	3,771,441.00	617,713.00	19.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	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	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	0.00	184,326.00	355,597.63	413,111.00	228,785.00	124.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	125,600.00	164,800.00	0.00	164,800.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			125,600.00	349,126.00	355,597.63	577,911.00	228,785.00	65.5%
TOTAL, REVENUES			3,435,810.00	5,962,776.00	2,170,993.37	7,118,828.00	1,156,052.00	19.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,329,856.96	1,377,498.96	797,938.83	1,430,189.96	(52,691.00)	-3.8%
Certificated Pupil Support Salaries		1200	557,416.42	557,117.42	335,134.55	582,543.42	(25,426.00)	-4.6%
Certificated Supervisors' and Administrators' Salaries		1300	95,690.40	95,704.40	56,980.95	95,704.40	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,982,963.78	2,030,320.78	1,190,054.33	2,108,437.78	(78,117.00)	-3.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,000,874.73	1,035,356.73	535,388.11	1,028,838.73	6,518.00	0.6%
Classified Support Salaries		2200	288,136.96	299,575.96	176,006.67	299,575.96	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	98,376.24	102,330.24	60,930.44	102,330.24	0.00	0.0%
Clerical, Technical and Office Salaries		2400	26,291.32	26,474.32	14,579.40	26,474.32	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	57.34	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,413,679.25	1,463,737.25	786,961.96	1,457,219.25	6,518.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,759,543.60	2,082,777.60	212,085.94	2,092,327.60	(9,550.00)	-0.5%
PERS		3201-3202	593,420.17	663,907.17	181,206.20	663,907.17	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	128,942.98	161,222.98	73,048.72	161,947.98	(725.00)	-0.4%
Health and Welfare Benefits		3401-3402	612,159.11	654,685.11	346,130.75	664,703.11	(10,018.00)	-1.5%
Unemployment Insurance		3501-3502	16,009.88	17,559.88	9,505.55	17,809.88	(250.00)	-1.4%
Workers' Compensation		3601-3602	50,552.87	62,723.87	34,723.78	63,617.87	(894.00)	-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	2,782.45	1,782.45	1,011.80	1,782.45	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,163,411.06	3,644,659.06	857,712.74	3,666,096.06	(21,437.00)	-0.6%
BOOKS AND SUPPLIES								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	85,525.00	82,244.00	56,000.00	76,616.00	5,628.00	6.8%
Books and Other Reference Materials		4200	0.00	6,151.00	3,010.85	7,651.00	(1,500.00)	-24.4%
Materials and Supplies		4300	338,017.00	587,178.00	239,675.40	619,908.00	(32,730.00)	-5.6%
Noncapitalized Equipment		4400	81,949.00	62,610.00	52,126.29	76,197.00	(13,587.00)	-21.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			505,491.00	738,183.00	350,812.54	780,372.00	(42,189.00)	-5.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	130,000.00	120,000.00	12,814.00	174,965.00	(54,965.00)	-45.8%
Travel and Conferences		5200	21,620.00	21,617.00	23,938.15	41,834.00	(20,217.00)	-93.5%
Dues and Memberships		5300	500.00	563.00	536.40	563.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100.00	100.00	0.00	100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	129,600.00	138,982.00	135,313.43	139,341.00	(359.00)	-0.3%
Transfers of Direct Costs		5710	1,000.00	500.00	310.61	505.00	(5.00)	-1.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	3,850.00	3,850.00	(3,850.00)	New
Professional/Consulting Services and Operating Expenditures		5800	892,357.00	1,661,589.00	825,799.21	2,072,783.00	(411,194.00)	-24.7%
Communications		5900	1,700.00	1,720.00	19.02	1,720.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,176,877.00	1,945,071.00	1,002,580.82	2,435,661.00	(490,590.00)	-25.2%
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	25,000.00	300,000.00	0.00	300,000.00	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	25,000.00	161,201.00	108,764.86	168,048.00	(6,847.00)	-4.2%
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			50,000.00	461,201.00	108,764.86	468,048.00	(6,847.00)	-1.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,292,422.09	10,283,172.09	4,296,887.25	10,915,834.09	(632,662.00)	-6.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	4,573,114.00	4,520,556.00	0.00	4,496,983.00	(23,573.00)	-0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,573,114.00	4,520,556.00	0.00	4,496,983.00	(23,573.00)	-0.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,573,114.00	4,520,556.00	0.00	4,496,983.00	23,573.00	0.5%

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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	37,485,263.68	38,408,001.68	20,447,937.02	38,406,951.68	(1,050.00)	0.0%
2) Federal Revenue		8100-8299	622,538.00	1,477,654.00	340,996.87	1,787,208.00	309,554.00	20.9%
3) Other State Revenue		8300-8599	2,128,424.00	3,429,842.00	1,621,088.36	4,033,675.00	603,833.00	17.6%
4) Other Local Revenue		8600-8799	213,400.00	440,395.00	465,856.92	670,489.00	230,094.00	52.2%
5) TOTAL, REVENUES			40,449,625.68	43,755,892.68	22,875,879.17	44,898,323.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,970,037.72	17,861,328.72	9,876,290.97	17,809,574.72	51,754.00	0.3%
2) Classified Salaries		2000-2999	5,032,435.29	5,329,208.29	2,932,685.82	5,317,633.29	11,575.00	0.2%
3) Employee Benefits		3000-3999	11,592,487.59	12,006,656.59	5,272,846.29	12,006,185.59	471.00	0.0%
4) Books and Supplies		4000-4999	1,709,967.00	1,996,892.00	822,336.01	2,030,375.00	(33,483.00)	-1.7%
5) Services and Other Operating Expenditures		5000-5999	4,509,237.92	5,280,101.92	2,962,746.46	5,768,855.92	(488,754.00)	-9.3%
6) Capital Outlay		6000-6999	50,000.00	461,201.00	108,764.86	468,048.00	(6,847.00)	-1.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	52,000.00	52,000.00	27,783.17	52,000.00	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			40,916,165.52	42,987,388.52	22,003,453.58	43,452,672.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(466,539.84)	768,504.16	872,425.59	1,445,651.16		
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	300,000.00	500,000.00	0.00	500,000.00	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			(300,000.00)	(500,000.00)	0.00	(500,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(766,539.84)	268,504.16	872,425.59	945,651.16		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,170,650.00	14,863,217.00		14,863,217.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,170,650.00	14,863,217.00		14,863,217.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,170,650.00	14,863,217.00		14,863,217.00		
2) Ending Balance, June 30 (E + F1e)			13,404,110.16	15,131,721.16		15,808,868.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	773,902.91	1,904,429.17		2,404,246.58		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,500,000.00	4,500,000.00		4,500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,236,493.00	1,236,493.00		1,318,580.00		
Unassigned/Unappropriated Amount		9790	6,893,714.25	7,490,798.99		7,566,041.58		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	625,652.00	621,775.00	410,371.00	621,775.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	248,960.00	248,960.00	123,955.00	247,910.00	(1,050.00)	-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	115,685.34	109,599.34	48,072.00	109,599.34	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	25.89	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	34,505,750.34	35,283,299.34	18,843,041.82	35,283,299.34	0.00	0.0%
Unsecured Roll Taxes		8042	1,162,849.00	1,162,100.00	1,017,905.80	1,162,100.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	4,565.51	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			36,658,896.68	37,425,733.68	20,447,937.02	37,424,683.68	(1,050.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	826,367.00	982,268.00	0.00	982,268.00	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			37,485,263.68	38,408,001.68	20,447,937.02	38,406,951.68	(1,050.00)	0.0%
FEDERAL REVENUE								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	225,286.00	232,229.00	0.00	232,229.00	0.00	0.0%
Special Education Discretionary Grants		8182	10,934.00	10,934.00	0.00	64,416.00	53,482.00	489.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	249,577.00	206,654.00	51,664.00	212,151.00	5,497.00	2.7%
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	34,219.00	28,973.00	6,203.03	28,973.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	717.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	29,016.00	31,025.00	(8,324.00)	28,237.00	(2,788.00)	-9.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	19,057.00	18,977.00	4,744.00	18,977.00	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	54,449.00	948,862.00	285,992.84	1,202,225.00	253,363.00	26.7%
TOTAL, FEDERAL REVENUE			622,538.00	1,477,654.00	340,996.87	1,787,208.00	309,554.00	20.9%
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	54,664.00	54,664.00	55,064.00	55,064.00	400.00	0.7%
Lottery - Unrestricted and Instructional Materials		8560	292,980.00	304,545.00	97,177.86	284,637.00	(19,908.00)	-6.5%
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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,780,780.00	3,070,633.00	1,468,846.50	3,693,974.00	623,341.00	20.3%
TOTAL, OTHER STATE REVENUE			2,128,424.00	3,429,842.00	1,621,088.36	4,033,675.00	603,833.00	17.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	11,800.00	11,800.00	25,557.48	11,800.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	69,457.33	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	25,000.00	212,795.00	370,842.11	442,889.00	230,094.00	108.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	125,600.00	164,800.00	0.00	164,800.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			213,400.00	440,395.00	465,856.92	670,489.00	230,094.00	52.2%
TOTAL, REVENUES			40,449,625.68	43,755,892.68	22,875,879.17	44,898,323.68	1,142,431.00	2.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	14,744,671.59	14,686,040.59	8,020,626.17	14,608,860.59	77,180.00	0.5%
Certificated Pupil Support Salaries		1200	1,442,240.11	1,445,100.11	830,707.18	1,470,526.11	(25,426.00)	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,783,126.02	1,730,188.02	1,024,957.62	1,730,188.02	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			17,970,037.72	17,861,328.72	9,876,290.97	17,809,574.72	51,754.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,270,027.99	1,314,389.99	690,107.22	1,307,814.99	6,575.00	0.5%
Classified Support Salaries		2200	1,749,263.24	2,007,455.24	1,138,457.31	1,962,455.24	45,000.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	488,355.12	491,190.12	292,974.67	491,190.12	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,339,858.72	1,302,478.72	736,412.24	1,357,478.72	(55,000.00)	-4.2%
Other Classified Salaries		2900	184,930.22	213,694.22	74,734.38	198,694.22	15,000.00	7.0%
TOTAL, CLASSIFIED SALARIES			5,032,435.29	5,329,208.29	2,932,685.82	5,317,633.29	11,575.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,845,573.67	5,102,768.67	1,773,782.28	5,092,883.67	9,885.00	0.2%
PERS		3201-3202	1,515,507.49	1,643,960.49	676,005.92	1,657,514.49	(13,554.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	644,385.44	666,673.44	361,116.46	670,836.44	(4,163.00)	-0.6%
Health and Welfare Benefits		3401-3402	3,752,052.99	3,773,885.99	2,040,631.84	3,764,323.99	9,562.00	0.3%
Unemployment Insurance		3501-3502	115,027.70	115,823.70	63,158.34	116,103.70	(280.00)	-0.2%
Workers' Compensation		3601-3602	412,450.04	414,693.04	229,307.01	415,672.04	(979.00)	-0.2%
OPEB, Allocated		3701-3702	295,167.84	277,528.84	122,629.02	277,528.84	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	12,322.42	11,322.42	6,215.42	11,322.42	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,592,487.59	12,006,656.59	5,272,846.29	12,006,185.59	471.00	0.0%
BOOKS AND SUPPLIES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	296,095.00	286,844.00	61,861.91	281,216.00	5,628.00	2.0%
Books and Other Reference Materials		4200	46,834.00	53,572.00	49,188.93	52,099.00	1,473.00	2.7%
Materials and Supplies		4300	1,083,589.00	1,386,451.00	567,717.27	1,405,979.00	(19,528.00)	-1.4%
Noncapitalized Equipment		4400	283,449.00	270,025.00	143,567.90	291,081.00	(21,056.00)	-7.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,709,967.00	1,996,892.00	822,336.01	2,030,375.00	(33,483.00)	-1.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	130,000.00	120,000.00	12,814.00	174,965.00	(54,965.00)	-45.8%
Travel and Conferences		5200	135,170.92	148,990.92	119,950.26	170,407.92	(21,417.00)	-14.4%
Dues and Memberships		5300	50,500.00	52,278.00	37,123.76	47,278.00	5,000.00	9.6%
Insurance		5400-5450	269,133.00	285,470.00	285,470.00	285,470.00	0.00	0.0%
Operations and Housekeeping Services		5500	939,354.00	961,354.00	566,660.26	1,004,554.00	(43,200.00)	-4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	238,014.00	250,713.00	179,697.21	246,442.00	4,271.00	1.7%
Transfers of Direct Costs		5710	9.00	0.00	0.00	5.00	(5.00)	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	3,850.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,485,312.00	3,198,531.00	1,641,267.36	3,575,969.00	(377,438.00)	-11.8%
Communications		5900	261,745.00	262,765.00	115,913.61	263,765.00	(1,000.00)	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,509,237.92	5,280,101.92	2,962,746.46	5,768,855.92	(488,754.00)	-9.3%
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	25,000.00	300,000.00	0.00	300,000.00	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	25,000.00	161,201.00	108,764.86	168,048.00	(6,847.00)	-4.2%
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			50,000.00	461,201.00	108,764.86	468,048.00	(6,847.00)	-1.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	52,000.00	52,000.00	27,783.17	52,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			52,000.00	52,000.00	27,783.17	52,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			40,916,165.52	42,987,388.52	22,003,453.58	43,452,672.52	(465,284.00)	-1.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	250,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			(300,000.00)	(500,000.00)	0.00	(500,000.00)	0.00	0.0%

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Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	481,805.00
4035	ESSA: Title II, Part A, Supporting Effective Instruction	.28
4203	ESSA: Title III, English Learner Student Program	.08
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	55,122.00
6266	Educator Effectiveness, FY 2021-22	285,315.00
6500	Special Education	.75
6547	Special Education Early Intervention Preschool Grant	54,965.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	308,270.00
7412	A-G Access/Success Grant	52,649.00
7413	A-G Learning Loss Mitigation Grant	19,738.00
7425	Expanded Learning Opportunities (ELO) Grant	280.00
7435	Learning Recovery Emergency Block Grant	623,341.00
7810	Other Restricted State	11,863.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	.47
9010	Other Restricted Local	510,897.00
Total, Restricted Balance		2,404,246.58

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
5) TOTAL, REVENUES			140,000.00	140,000.00	0.00	140,000.00		
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	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			140,000.00	140,000.00	0.00	140,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
a) As of July 1 - Unaudited		9791	110,797.00	242,358.00		242,358.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,797.00	242,358.00		242,358.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,797.00	242,358.00		242,358.00		
2) Ending Balance, June 30 (E + F1e)			110,797.00	242,358.00		242,358.00		
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	110,797.00	242,358.00		242,358.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
TOTAL, REVENUES			140,000.00	140,000.00	0.00	140,000.00		
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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			140,000.00	140,000.00	0.00	140,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	242,358.00
Total, Restricted Balance		242,358.00

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,027.00	27,413.00	8,758.73	27,413.00	0.00	0.0%
5) TOTAL, REVENUES			26,027.00	27,413.00	8,758.73	27,413.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	26,027.00	27,413.00	0.00	27,413.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,027.00	27,413.00	0.00	27,413.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	8,758.73	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	8,758.73	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	135.00	5,309.00		5,309.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135.00	5,309.00		5,309.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135.00	5,309.00		5,309.00		
2) Ending Balance, June 30 (E + F1e)			135.00	5,309.00		5,309.00		
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	5,147.00		5,147.00		
c) Committed								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	135.00	162.00		162.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	35.73	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								
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	26,027.00	27,413.00	8,723.00	27,413.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,027.00	27,413.00	8,758.73	27,413.00	0.00	0.0%
TOTAL, REVENUES			26,027.00	27,413.00	8,758.73	27,413.00		
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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	26,027.00	27,413.00	0.00	27,413.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,027.00	27,413.00	0.00	27,413.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition								
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,027.00	27,413.00	0.00	27,413.00		
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								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	5,147.00
Total, Restricted Balance		5,147.00

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	775,000.00	775,000.00	167,471.77	775,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	52,627.00	52,627.00	32,748.70	52,627.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	2,014.61	8,000.00	0.00	0.0%
5) TOTAL, REVENUES			835,627.00	835,627.00	202,235.08	835,627.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	431,370.05	443,088.05	248,335.64	443,088.05	0.00	0.0%
3) Employee Benefits		3000-3999	275,424.31	256,215.31	132,846.95	256,215.31	0.00	0.0%
4) Books and Supplies		4000-4999	303,834.00	311,623.00	131,272.82	311,623.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	43,301.02	43,301.02	23,420.31	43,301.02	0.00	0.0%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.00	10,000.00	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			1,063,929.38	1,064,227.38	535,875.72	1,064,227.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(228,302.38)	(228,600.38)	(333,640.64)	(228,600.38)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	250,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			250,000.00	200,000.00	0.00	200,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,697.62	(28,600.38)	(333,640.64)	(28,600.38)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	233,168.00	207,277.00		207,277.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			233,168.00	207,277.00		207,277.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			233,168.00	207,277.00		207,277.00		
2) Ending Balance, June 30 (E + F1e)			254,865.62	178,676.62		178,676.62		
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	248,733.62	171,113.62		171,113.62		
c) Committed								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,132.00	7,563.00		7,563.00		
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	775,000.00	775,000.00	167,471.77	775,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			775,000.00	775,000.00	167,471.77	775,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	52,627.00	52,627.00	32,748.70	52,627.00	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			52,627.00	52,627.00	32,748.70	52,627.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	3,000.00	3,000.00	255.68	3,000.00	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	1,295.86	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	5,000.00	463.07	5,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	2,014.61	8,000.00	0.00	0.0%
TOTAL, REVENUES			835,627.00	835,627.00	202,235.08	835,627.00		
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	328,008.00	333,926.00	188,260.46	333,926.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	103,362.05	109,162.05	60,075.18	109,162.05	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			431,370.05	443,088.05	248,335.64	443,088.05	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	112,587.49	112,411.49	59,274.00	112,411.49	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	34,441.00	33,896.00	17,422.81	33,896.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	119,473.04	99,641.04	50,561.97	99,641.04	0.00	0.0%
Unemployment Insurance		3501-3502	2,156.12	2,344.12	1,138.71	2,344.12	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	6,766.66	7,922.66	4,449.46	7,922.66	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			275,424.31	256,215.31	132,846.95	256,215.31	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	27,000.00	33,172.00	15,480.24	33,172.00	0.00	0.0%
Noncapitalized Equipment		4400	4,000.00	5,617.00	4,616.86	5,617.00	0.00	0.0%
Food		4700	272,834.00	272,834.00	111,175.72	272,834.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			303,834.00	311,623.00	131,272.82	311,623.00	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	2,801.02	2,801.02	490.92	2,801.02	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	382.50	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,000.00	6,000.00	2,725.08	6,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,500.00	18,500.00	8,714.31	18,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(3,100.00)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,500.00	15,500.00	14,207.50	15,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,301.02	43,301.02	23,420.31	43,301.02	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,063,929.38	1,064,227.38	535,875.72	1,064,227.38		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	250,000.00	200,000.00	0.00	200,000.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			250,000.00	200,000.00	0.00	200,000.00		

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Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	162,827.62
5810	Other Restricted Federal	614.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	7,627.00
9010	Other Restricted Local	45.00
Total, Restricted Balance		171,113.62

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	2,213.81	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	2,213.81	3,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	56,951.00	9,601.68	156,951.00	(100,000.00)	-175.6%
6) Capital Outlay		6000-6999	50,000.00	0.00	0.00	143,049.00	(143,049.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,000.00	56,951.00	9,601.68	300,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(47,000.00)	(53,951.00)	(7,387.87)	(297,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	300,000.00	0.00	300,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	246,049.00	(7,387.87)	3,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	506,530.00	507,732.00		507,732.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			506,530.00	507,732.00		507,732.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			506,530.00	507,732.00		507,732.00		
2) Ending Balance, June 30 (E + F1e)			509,530.00	753,781.00		510,732.00		
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								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	509,530.00	753,781.00		510,732.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	2,213.81	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	2,213.81	3,000.00	0.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	2,213.81	3,000.00		
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	56,951.00	9,601.68	156,951.00	(100,000.00)	-175.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	56,951.00	9,601.68	156,951.00	(100,000.00)	-175.6%
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	50,000.00	0.00	0.00	143,049.00	(143,049.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	0.00	0.00	143,049.00	(143,049.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			50,000.00	56,951.00	9,601.68	300,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	50,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	300,000.00	0.00	300,000.00	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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			50,000.00	300,000.00	0.00	300,000.00		

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	28,701.20	30,000.00	0.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	28,701.20	30,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,000.00	30,000.00	28,701.20	30,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,300,000.00	3,300,000.00	0.00	3,300,000.00	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			(3,300,000.00)	(3,300,000.00)	0.00	(3,300,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,270,000.00)	(3,270,000.00)	28,701.20	(3,270,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,803,021.00	6,811,109.00		6,811,109.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,803,021.00	6,811,109.00		6,811,109.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,803,021.00	6,811,109.00		6,811,109.00		
2) Ending Balance, June 30 (E + F1e)			2,533,021.00	3,541,109.00		3,541,109.00		
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								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,533,021.00	3,541,109.00		3,541,109.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	28,701.20	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	30,000.00	28,701.20	30,000.00	0.00	0.0%
TOTAL, REVENUES			30,000.00	30,000.00	28,701.20	30,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,300,000.00	3,300,000.00	0.00	3,300,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,300,000.00	3,300,000.00	0.00	3,300,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,300,000.00)	(3,300,000.00)	0.00	(3,300,000.00)		

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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	2,000.00	2,000.00	961.01	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	961.01	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,000.00	2,000.00	961.01	2,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	2,000.00	961.01	2,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	220,577.00	220,401.00		220,401.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,577.00	220,401.00		220,401.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,577.00	220,401.00		220,401.00		
2) Ending Balance, June 30 (E + F1e)			222,577.00	222,401.00		222,401.00		
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								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	222,577.00	222,401.00		222,401.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	2,000.00	2,000.00	961.01	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	961.01	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	961.01	2,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,600.00	4,600.00	1,632.04	4,600.00	0.00	0.0%
5) TOTAL, REVENUES			4,600.00	4,600.00	1,632.04	4,600.00		
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	6,600.00	23,434.00	22,815.74	58,434.00	(35,000.00)	-149.4%
5) Services and Other Operating Expenditures		5000-5999	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	223,400.00	206,566.00	0.00	285,269.00	(78,703.00)	-38.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			275,000.00	275,000.00	22,815.74	388,703.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(270,400.00)	(270,400.00)	(21,183.70)	(384,103.00)		
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)			(270,400.00)	(270,400.00)	(21,183.70)	(384,103.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	276,760.00	384,103.00		384,103.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			276,760.00	384,103.00		384,103.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			276,760.00	384,103.00		384,103.00		
2) Ending Balance, June 30 (E + F1e)			6,360.00	113,703.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	6,360.00	113,703.00		0.00		
c) Committed								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,600.00	4,600.00	1,632.04	4,600.00	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			4,600.00	4,600.00	1,632.04	4,600.00	0.00	0.0%
TOTAL, REVENUES			4,600.00	4,600.00	1,632.04	4,600.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,000.00	2,000.00	1,382.24	37,000.00	(35,000.00)	-1,750.0%
Noncapitalized Equipment		4400	4,600.00	21,434.00	21,433.50	21,434.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,600.00	23,434.00	22,815.74	58,434.00	(35,000.00)	-149.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,000.00	45,000.00	0.00	45,000.00	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	223,400.00	206,566.00	0.00	285,269.00	(78,703.00)	-38.1%
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			223,400.00	206,566.00	0.00	285,269.00	(78,703.00)	-38.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			275,000.00	275,000.00	22,815.74	388,703.00		
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	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		

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	130,000.00	155,000.00	224,018.42	218,631.00	63,631.00	41.1%
5) TOTAL, REVENUES			130,000.00	155,000.00	224,018.42	218,631.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,000.00	6,000.00	0.00	6,000.00	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	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			6,000.00	6,000.00	0.00	6,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			124,000.00	149,000.00	224,018.42	212,631.00		
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)			124,000.00	149,000.00	224,018.42	212,631.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,522,603.00	1,636,399.00		1,636,399.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,522,603.00	1,636,399.00		1,636,399.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,522,603.00	1,636,399.00		1,636,399.00		
2) Ending Balance, June 30 (E + F1e)			1,646,603.00	1,785,399.00		1,849,030.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,646,603.00	1,785,399.00		1,849,030.00		
c) Committed								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	7,674.75	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	125,000.00	150,000.00	216,343.67	213,631.00	63,631.00	42.4%
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			130,000.00	155,000.00	224,018.42	218,631.00	63,631.00	41.1%
TOTAL, REVENUES			130,000.00	155,000.00	224,018.42	218,631.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,000.00	6,000.00	0.00	6,000.00	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%
Debt Service								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			6,000.00	6,000.00	0.00	6,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	1,849,030.00
Total, Restricted Balance		1,849,030.00

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,015,000.00	1,526,843.00	8,899.05	1,526,843.00	0.00	0.0%
5) TOTAL, REVENUES			1,015,000.00	1,526,843.00	8,899.05	1,526,843.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	20,000.00	10,363.95	20,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	146,910.00	841,068.00	189,288.68	841,068.00	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			166,910.00	861,068.00	199,652.63	861,068.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			848,090.00	665,775.00	(190,753.58)	665,775.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,300,000.00	3,300,000.00	0.00	3,300,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,300,000.00	3,300,000.00	0.00	3,300,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,148,090.00	3,965,775.00	(190,753.58)	3,965,775.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,979,649.00	2,089,273.00		2,089,273.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,979,649.00	2,089,273.00		2,089,273.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,979,649.00	2,089,273.00		2,089,273.00		
2) Ending Balance, June 30 (E + F1e)			6,127,739.00	6,055,048.00		6,055,048.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,155,011.00	1,268,227.00		1,268,227.00		
c) Committed								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,972,728.00	4,786,821.00		4,786,821.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	8,899.05	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,000,000.00	1,511,843.00	0.00	1,511,843.00	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			1,015,000.00	1,526,843.00	8,899.05	1,526,843.00	0.00	0.0%
TOTAL, REVENUES			1,015,000.00	1,526,843.00	8,899.05	1,526,843.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	20,000.00	10,363.95	20,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	20,000.00	10,363.95	20,000.00	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	96,910.00	791,068.00	189,288.68	791,068.00	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	50,000.00	50,000.00	0.00	50,000.00	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			146,910.00	841,068.00	189,288.68	841,068.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			166,910.00	861,068.00	199,652.63	861,068.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,300,000.00	3,300,000.00	0.00	3,300,000.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			3,300,000.00	3,300,000.00	0.00	3,300,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,300,000.00	3,300,000.00	0.00	3,300,000.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	1,268,227.00
Total, Restricted Balance		1,268,227.00

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,025.63	1,025.63	991.84	991.84	(33.79)	-3.0%
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)	62.36	62.36	69.60	69.60	7.24	12.0%
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)	1,087.99	1,087.99	1,061.44	1,061.44	(26.55)	-2.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,087.99	1,087.99	1,061.44	1,061.44	(26.55)	-2.0%
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)						

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)						

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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						

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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%

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October, 2022									
A. BEGINNING CASH			15,308,452.95	13,047,284.70	10,028,739.59	7,408,682.77	4,572,025.25	1,895,478.71	19,507,032.49	16,975,553.88
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019			186,532.00	61,978.00	186,532.00		61,977.00	37,307.00	46,138.24
Property Taxes	8020-8079						25.89	19,913,585.13	845,506.29	1,078,265.34
Miscellaneous Funds	8080-8099						0.00			
Federal Revenue	8100-8299				285,872.00		6,203.03	57,125.00	(8,203.16)	(55,781.60)
Other State Revenue	8300-8599		11,863.00	163,043.00	60,872.00	162,772.00	678,405.00	396,332.50	147,800.86	131,000.00
Other Local Revenue	8600-8799			88,803.39	60,760.76	78,064.49	84,757.41	163,274.38	(10,221.75)	33,956.95
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			11,863.00	438,378.39	469,482.76	427,368.49	769,391.33	20,592,294.01	1,012,189.24	1,233,578.93
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		198,632.41	1,961,437.85	1,524,166.42	1,535,889.70	1,557,135.14	1,518,031.01	1,580,998.44	1,593,932.60
Classified Salaries	2000-2999		268,190.43	510,605.45	434,908.01	415,239.04	458,641.33	420,676.12	424,425.44	488,724.26
Employee Benefits	3000-3999		211,267.24	890,451.65	829,254.22	791,281.53	835,314.92	850,901.18	864,375.55	929,551.01
Books and Supplies	4000-4999		33,231.04	186,462.88	162,141.48	112,341.43	140,233.02	80,838.72	107,087.44	157,881.73
Services	5000-5999		356,734.31	413,098.99	371,285.49	593,513.52	400,021.30	262,390.56	565,702.29	325,790.75
Capital Outlay	6000-6599				17,736.17	22,726.88	11,380.00	25,038.00	31,883.81	19,198.78
Other Outgo	7000-7499		27,783.17							

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629						0.00		0.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,095,838.60	3,962,056.82	3,339,491.79	3,470,992.10	3,402,725.71	3,157,875.59	3,574,472.97	3,515,079.13
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(147,679.64)	68,335.55	24,630.09						
Accounts Receivable	9200-9299	(1,345,796.77)	186,137.16	602,716.00	397,371.03	98,374.88	16,819.97		17,880.98	
Due From Other Funds	9310						(100,000.00)			
Stores	9320									
Prepaid Expenditures	9330	(25,227.00)				(179.00)				
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(1,518,703.41)	254,472.71	627,346.09	397,371.03	98,195.88	(83,180.03)	0.00	17,880.98	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(1,617,193.96)	1,431,665.36	122,212.77	(199,325.18)	(108,770.21)	(39,967.87)	(177,135.36)		
Due To Other Funds	9610								(12,924.14)	
Current Loans	9640									
Unearned Revenues	9650	(346,744.00)			346,744.00					
Deferred Inflows of Resources	9690									
SUBTOTAL		(1,963,937.96)	1,431,665.36	122,212.77	147,418.82	(108,770.21)	(39,967.87)	(177,135.36)	(12,924.14)	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		445,234.55	(1,177,192.65)	505,133.32	249,952.21	206,966.09	(43,212.16)	177,135.36	30,805.12	0.00
E. NET INCREASE/DECREASE (B - C + D)			(2,261,168.25)	(3,018,545.11)	(2,620,056.82)	(2,836,657.52)	(2,676,546.54)	17,611,553.78	(2,531,478.61)	(2,281,500.20)
F. ENDING CASH (A + E)			13,047,284.70	10,028,739.59	7,408,682.77	4,572,025.25	1,895,478.71	19,507,032.49	16,975,553.88	14,694,053.68
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		October, 2022							
A. BEGINNING CASH		14,694,053.68	12,665,084.54	20,212,123.07	19,010,582.83				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	110,442.56	46,138.24	46,138.24	86,501.72	0.00		869,685.00	869,685.00
Property Taxes	8020-8079	1,283,972.64	10,482,916.08	2,497,402.72	453,324.59			36,554,998.68	36,554,998.68
Miscellaneous Funds	8080-8099		582,268.00		400,000.00			982,268.00	982,268.00
Federal Revenue	8100-8299	(14,233.74)	(201,880.41)	-12,461.94	1,705,644.94			1,787,208.00	1,787,208.00
Other State Revenue	8300-8599	61,189.33	157,164.54	28,038.23	2,035,193.94			4,033,674.40	4,033,675.00
Other Local Revenue	8600-8799	29,087.17	20,860.41	22,460.70	98,685.09			670,489.00	670,489.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,470,457.96	11,087,466.86	2,606,501.83	4,779,350.28	0.00	0.00	44,898,323.08	44,898,323.68
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,579,757.43	1,565,594.48	1,636,998.44	1,557,000.80	0.00		17,809,574.72	17,809,574.72
Classified Salaries	2000-2999	443,034.48	445,566.87	504,636.26	502,985.60			5,317,633.29	5,317,633.29
Employee Benefits	3000-3999	870,335.34	869,093.81	886,592.49	3,177,766.65			12,006,185.59	12,006,185.59
Books and Supplies	4000-4999	159,651.25	267,280.45	162,879.73	460,345.83			2,030,375.00	2,030,375.00
Services	5000-5999	446,648.60	303,595.07	506,008.26	1,224,066.78			5,768,855.92	5,768,855.92
Capital Outlay	6000-6599		65,080.82	110,926.89	164,076.65			468,048.00	468,048.00
Other Outgo	7000-7499		24,216.83					52,000.00	52,000.00
Interfund Transfers Out	7600-7629				500,000.00			500,000.00	500,000.00

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Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,499,427.10	3,540,428.33	3,808,042.07	7,586,242.31	0.00	0.00	43,952,672.52	43,952,672.52
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							92,965.64	
Accounts Receivable	9200-9299							1,319,300.02	
Due From Other Funds	9310							(100,000.00)	
Stores	9320							0.00	
Prepaid Expenditures	9330							(179.00)	
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	1,312,086.66	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							1,028,679.51	
Due To Other Funds	9610							(12,924.14)	
Current Loans	9640							0.00	
Unearned Revenues	9650							346,744.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,362,499.37	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(50,412.71)	
E. NET INCREASE/DECREASE (B - C + D)		(2,028,969.14)	7,547,038.53	(1,201,540.24)	(2,806,892.03)	0.00	0.00	895,237.85	945,651.16
F. ENDING CASH (A + E)		12,665,084.54	20,212,123.07	19,010,582.83	16,203,690.80				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								16,203,690.80	

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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			16,203,690.80	15,132,711.37	12,032,808.52	8,835,032.87	5,442,268.49	6,659,380.22	21,292,119.46	18,975,628.92
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		91,362.31	91,362.31	153,558.17	91,362.31		62,194.85	36,545.53	46,138.24
Property Taxes	8020-8079						4,176,372.58	17,317,375.89	294,523.03	1,099,266.31
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		40,728.04	322,835.95		167,025.06			843,200.17	(110,188.13)
Other State Revenue	8300-8599		15,101.00	165,000.00	70,872.00	89,542.00	702,541.00	412,054.00	148,895.00	268,472.00
Other Local Revenue	8600-8799				50,000.00			100,000.00		
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			147,191.35	579,198.26	274,430.17	347,929.37	4,878,913.58	17,891,624.74	1,323,163.73	1,303,688.42
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		204,268.60	1,554,546.53	1,560,058.34	1,540,607.46	1,591,002.30	1,538,286.37	1,604,044.85	1,565,298.38
Classified Salaries	2000-2999		248,830.94	460,732.32	451,097.16	443,290.26	504,769.77	450,473.99	450,050.56	493,481.55
Employee Benefits	3000-3999		222,605.07	864,471.65	825,359.06	853,552.50	868,879.79	876,410.20	889,969.86	934,763.16
Books and Supplies	4000-4999		113,911.80	382,531.13	133,903.52	149,592.74	145,167.26	101,385.24	244,298.68	185,638.74
Services	5000-5999		428,554.37	336,767.67	476,115.75	581,237.00	318,202.54	292,329.70	451,290.32	332,390.40
Capital Outlay	6000-6599			80,051.81	25,671.99			95,849.16		24,976.67
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629					172,413.79	137,931.03			

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,218,170.78	3,679,101.11	3,472,205.82	3,740,693.75	3,661,801.85	3,258,885.50	3,639,654.27	3,536,548.90
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)			(1,070,979.43)	(3,099,902.85)	(3,197,775.65)	(3,392,764.38)	1,217,111.73	14,632,739.24	(2,316,490.54)	(2,232,860.48)
F. ENDING CASH (A + E)			15,132,711.37	12,032,808.52	8,835,032.87	5,442,268.49	6,659,380.22	21,292,119.46	18,975,628.92	16,742,768.44
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		16,742,768.44	15,216,205.30	21,345,764.33	20,477,918.05				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	110,442.56	46,138.24	46,138.24	94,442.24			869,685.00	869,685.00
Property Taxes	8020-8079	1,308,980.10	9,704,819.91	2,546,043.70	838,716.48			37,286,098.00	37,286,098.00
Miscellaneous Funds	8080-8099	352,613.18	0.00	224,584.26	405,070.56			982,268.00	982,268.00
Federal Revenue	8100-8299	(28,116.59)	(398,784.09)	24,616.66	716,484.93			1,577,802.00	1,577,802.00
Other State Revenue	8300-8599	196,874.00	147,623.00	98,475.00	1,207,255.00			3,522,704.00	3,522,704.00
Other Local Revenue	8600-8799	50,000.00			52,600.00			252,600.00	252,600.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,990,793.25	9,499,797.06	2,939,857.86	3,314,569.21	0.00	0.00	44,491,157.00	44,491,157.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,551,377.87	1,537,469.34	1,607,590.56	1,691,606.12			17,546,156.72	17,546,156.72
Classified Salaries	2000-2999	447,347.01	449,904.06	509,548.43	291,040.24			5,200,566.29	5,200,566.29
Employee Benefits	3000-3999	875,215.66	873,966.97	891,563.77	3,119,186.31			12,095,944.00	12,095,944.00
Books and Supplies	4000-4999	187,719.35	115,389.07	191,515.43	94,216.06			2,045,269.02	2,045,269.00
Services	5000-5999	455,696.50	256,841.62	516,258.64	668,037.49			5,113,722.00	5,113,722.00
Capital Outlay	6000-6599		84,666.97	91,227.31	331,601.09			734,045.00	734,045.00
Other Outgo	7000-7499		52,000.00					52,000.00	52,000.00
Interfund Transfers Out	7600-7629				689,655.18			1,000,000.00	1,000,000.00
All Other Financing Uses	7630-7699							0.00	

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Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		3,517,356.39	3,370,238.03	3,807,704.14	6,885,342.49	0.00	0.00	43,787,703.03	43,787,703.01
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	9910							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)		(1,526,563.14)	6,129,559.03	(867,846.28)	(3,570,773.28)	0.00	0.00	703,453.97	703,453.99
F. ENDING CASH (A + E)		15,216,205.30	21,345,764.33	20,477,918.05	16,907,144.77				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								16,907,144.77	

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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	43,952,672.52
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,667,984.31
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	231,220.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	168,048.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	500,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	197,606.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,096,874.00
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	228,600.38
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				40,416,414.59
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)*				1,061.44
B. Expenditures per ADA (Line I.E divided by Line II.A)				38,076.97
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.)	36,418,303.44		33,481.94	
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)	36,418,303.44		33,481.94	
B. Required effort (Line A.2 times 90%)	32,776,473.10		30,133.75	

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C. Current year expenditures (Line I.E and Line II.B)	40,416,414.59	38,076.97
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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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) 1,176,251.44
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 33,679,613.32

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) 3.49%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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) 2,166,331.66
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals

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(Function 7700, objects 1000-5999, minus Line B10)	281,388.58
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	30,000.00
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)	149,066.31
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)	2,626,786.55
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,626,786.55
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	24,920,341.29
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,169,202.26
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,799,448.44
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	617,199.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	231,220.00
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)	851,070.38
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)	20,217.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,122,174.60
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)	140,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	27,413.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	781,393.38
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)	40,679,679.35
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)	6.46%
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)	6.46%
Part IV - Carry-forward Adjustment	

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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)	2,626,786.55
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
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 (6.75%) 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 (6.75%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	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: 6.75%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	37,424,683.68	1.95%	38,155,783.00	1.59%	38,761,222.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	262,234.00	0.00%	262,234.00	0.00%	262,234.00
4. Other Local Revenues	8600-8799	92,578.00	(5.16%)	87,800.00	0.00%	87,800.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,496,983.00)	0.00%	(4,496,983.00)	0.00%	(4,496,983.00)
6. Total (Sum lines A1 thru A5c)		33,282,512.68	2.18%	34,008,834.00	1.78%	34,614,273.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,701,136.94		15,366,796.94
b. Step & Column Adjustment				314,023.00		307,336.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(648,363.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,701,136.94	(2.13%)	15,366,796.94	2.00%	15,674,132.94
2. Classified Salaries						
a. Base Salaries				3,860,414.04		3,728,944.04
b. Step & Column Adjustment				77,208.00		74,579.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(208,678.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,860,414.04	(3.41%)	3,728,944.04	2.00%	3,803,523.04
3. Employee Benefits	3000-3999	8,340,089.53	.51%	8,382,664.00	3.74%	8,695,771.00
4. Books and Supplies	4000-4999	1,250,003.00	3.44%	1,293,003.00	2.77%	1,328,819.00
5. Services and Other Operating Expenditures	5000-5999	3,333,194.92	2.77%	3,425,525.00	2.77%	3,520,412.00
6. Capital Outlay	6000-6999	0.00	0.00%	200,000.00	0.00%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,000.00	0.00%	52,000.00	0.00%	52,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	100.00%	1,000,000.00	0.00%	1,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		33,036,838.43	1.25%	33,448,932.98	2.47%	34,274,657.98
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		245,674.25		559,901.02		339,615.02
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,158,948.00		13,404,622.25		13,964,523.27
2. Ending Fund Balance (Sum lines C and D1)		13,404,622.25		13,964,523.27		14,304,138.29
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,500,000.00		4,500,000.00		4,500,000.00
e. Unassigned/Unappropriated						

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,318,580.00		1,313,631.00		1,303,377.00
2. Unassigned/Unappropriated	9790	7,566,042.25		8,130,892.27		8,480,761.29
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,404,622.25		13,964,523.27		14,304,138.29
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,318,580.00		1,313,631.00		1,303,377.00
c. Unassigned/Unappropriated	9790	7,566,042.25		8,130,892.27		8,480,761.29
(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	3,541,109.00		3,541,109.00		3,541,109.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		12,425,731.25		12,985,632.27		13,325,247.29
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See complete 2022-23 Second Interim Report presented to the Board on March 9, 2023 for full assumptions.						

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	982,268.00	0.00%	982,268.00	0.00%	982,268.00
2. Federal Revenues	8100-8299	1,787,208.00	(11.72%)	1,577,802.00	(66.31%)	531,501.00
3. Other State Revenues	8300-8599	3,771,441.00	(13.55%)	3,260,470.00	(19.12%)	2,637,129.00
4. Other Local Revenues	8600-8799	577,911.00	(71.48%)	164,800.00	0.00%	164,800.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,496,983.00	0.00%	4,496,983.00	0.00%	4,496,983.00
6. Total (Sum lines A1 thru A5c)		11,615,811.00	(9.76%)	10,482,323.00	(15.93%)	8,812,681.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,108,437.78		2,179,359.78
b. Step & Column Adjustment				42,169.00		43,587.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				28,753.00		(150,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,108,437.78	3.36%	2,179,359.78	(4.88%)	2,072,946.78
2. Classified Salaries						
a. Base Salaries				1,457,219.25		1,471,622.25
b. Step & Column Adjustment				29,144.00		29,432.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(14,741.00)		(125,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,457,219.25	.99%	1,471,622.25	(6.49%)	1,376,054.25
3. Employee Benefits	3000-3999	3,666,096.06	1.29%	3,713,280.00	(.24%)	3,704,316.00
4. Books and Supplies	4000-4999	780,372.00	(3.60%)	752,266.00	(8.93%)	685,073.00
5. Services and Other Operating Expenditures	5000-5999	2,435,661.00	(30.69%)	1,688,197.00	(38.82%)	1,032,849.00
6. Capital Outlay	6000-6999	468,048.00	14.10%	534,045.00	(43.82%)	300,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,915,834.09	(5.29%)	10,338,770.03	(11.29%)	9,171,239.03
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		699,976.91		143,552.97		(358,558.03)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,704,269.00		2,404,245.91		2,547,798.88
2. Ending Fund Balance (Sum lines C and D1)		2,404,245.91		2,547,798.88		2,189,240.85
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,404,246.58		2,547,798.88		2,189,240.85
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	(.67)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,404,245.91		2,547,798.88		2,189,240.85
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See the 2022-23 Second Interim Report in the March 9, 2023 Board meeting agenda packet for full assumptions.						

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	38,406,951.68	1.90%	39,138,051.00	1.55%	39,743,490.00
2. Federal Revenues	8100-8299	1,787,208.00	(11.72%)	1,577,802.00	(66.31%)	531,501.00
3. Other State Revenues	8300-8599	4,033,675.00	(12.67%)	3,522,704.00	(17.69%)	2,899,363.00
4. Other Local Revenues	8600-8799	670,489.00	(62.33%)	252,600.00	0.00%	252,600.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		44,898,323.68	(.91%)	44,491,157.00	(2.39%)	43,426,954.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,809,574.72		17,546,156.72
b. Step & Column Adjustment				356,192.00		350,923.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(619,610.00)		(150,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,809,574.72	(1.48%)	17,546,156.72	1.15%	17,747,079.72
2. Classified Salaries						
a. Base Salaries				5,317,633.29		5,200,566.29
b. Step & Column Adjustment				106,352.00		104,011.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(223,419.00)		(125,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,317,633.29	(2.20%)	5,200,566.29	(.40%)	5,179,577.29
3. Employee Benefits	3000-3999	12,006,185.59	.75%	12,095,944.00	2.51%	12,400,087.00
4. Books and Supplies	4000-4999	2,030,375.00	.73%	2,045,269.00	(1.53%)	2,013,892.00
5. Services and Other Operating Expenditures	5000-5999	5,768,855.92	(11.36%)	5,113,722.00	(10.96%)	4,553,261.00
6. Capital Outlay	6000-6999	468,048.00	56.83%	734,045.00	(31.88%)	500,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,000.00	0.00%	52,000.00	0.00%	52,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	100.00%	1,000,000.00	0.00%	1,000,000.00
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)		43,952,672.52	(.38%)	43,787,703.01	(.78%)	43,445,897.01
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		945,651.16		703,453.99		(18,943.01)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,863,217.00		15,808,868.16		16,512,322.15
2. Ending Fund Balance (Sum lines C and D1)		15,808,868.16		16,512,322.15		16,493,379.14
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	2,404,246.58		2,547,798.88		2,189,240.85
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	4,500,000.00		4,500,000.00		4,500,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,318,580.00		1,313,631.00		1,303,377.00

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	7,566,041.58		8,130,892.27		8,480,761.29
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,808,868.16		16,512,322.15		16,493,379.14
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	1,318,580.00		1,313,631.00		1,303,377.00
c. Unassigned/Unappropriated	9790	7,566,042.25		8,130,892.27		8,480,761.29
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.67)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,541,109.00		3,541,109.00		3,541,109.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		12,425,730.58		12,985,632.27		13,325,247.29
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		28.27%		29.66%		30.67%
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		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)						
		1,061.44		1,061.44		1,061.44
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		43,952,672.52		43,787,703.01		43,445,897.01
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)		43,952,672.52		43,787,703.01		43,445,897.01
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)		1,318,580.18		1,313,631.09		1,303,376.91
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)		1,318,580.18		1,313,631.09		1,303,376.91
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					300,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	3,300,000.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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Second 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								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,300,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	3,800,000.00	3,800,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status	
Current Year (2022-23)	District Regular	1,074.38	1,061.44		
	Charter School	0.00	0.00		
	Total ADA	1,074.38	1,061.44	(1.2%)	Met
1st Subsequent Year (2023-24)	District Regular	1,074.38	1,061.44		
	Charter School				
	Total ADA	1,074.38	1,061.44	(1.2%)	Met
2nd Subsequent Year (2024-25)	District Regular	1,080.00	1,061.44		
	Charter School				
	Total ADA	1,080.00	1,061.44	(1.7%)	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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	1,125.00		
	Charter School			
	Total Enrollment	1,125.00		
1st Subsequent Year (2023-24)	District Regular	1,125.00		
	Charter School			
	Total Enrollment	1,125.00		
2nd Subsequent Year (2024-25)	District Regular	1,125.00		
	Charter School			
	Total Enrollment	1,125.00		

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2019-20)	District Regular	1,177	1,243	
	Charter School			
	Total ADA/Enrollment	1,177	1,243	94.7%
Second Prior Year (2020-21)	District Regular	1,129	1,187	
	Charter School			
	Total ADA/Enrollment	1,129	1,187	95.1%
First Prior Year (2021-22)	District Regular		1,145	
	Charter School			
	Total ADA/Enrollment	0	1,145	0.0%
Historical Average Ratio:				63.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				63.8%

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 A1, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)	District Regular	1,061	1,125		
	Charter School	0			
	Total ADA/Enrollment	1,061	1,125	94.3%	Not Met
1st Subsequent Year (2023-24)	District Regular	1,061	1,125		
	Charter School				
	Total ADA/Enrollment	1,061	1,125	94.3%	Not Met
2nd Subsequent Year (2024-25)	District Regular	1,061	1,125		
	Charter School				
	Total ADA/Enrollment	1,061	1,125	94.3%	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)

P-2 ADA for 2021-22 was 1,088. Attendance will be reviewed and updated with the estimated actuals included in the 2023-24 Original Budget Report, based on P-2 actual data available in April, 2023.

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4. **CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2022-23)	37,425,733.68	37,424,683.68	0.0%	Met
1st Subsequent Year (2023-24)	38,156,833.00	38,155,783.00	0.0%	Met
2nd Subsequent Year (2024-25)	38,762,272.00	38,761,222.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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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
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2019-20)	24,104,687.19	28,093,572.39	85.8%
Second Prior Year (2020-21)	24,282,932.30	28,281,662.14	85.9%
First Prior Year (2021-22)	25,666,752.00	29,693,521.00	86.4%
	Historical Average Ratio:		86.0%

	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):	83.0% to 89.0%	83.0% to 89.0%	83.0% to 89.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio	Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Current Year (2022-23)	27,901,640.51	32,536,838.43	85.8%	Met
1st Subsequent Year (2023-24)	27,478,404.98	32,448,932.98	84.7%	Met
2nd Subsequent Year (2024-25)	28,173,426.98	33,274,657.98	84.7%	Met

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

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

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

Explanation:
(required if NOT met)



6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2022-23)	1,477,654.00	1,787,208.00	20.9%	Yes
1st Subsequent Year (2023-24)	1,611,295.00	1,577,802.00	-2.1%	No
2nd Subsequent Year (2024-25)	528,792.00	531,501.00	.5%	No

Explanation:
(required if Yes)

Changes from 2022-23 First Interim to Second Interim includes increases totalling \$248,573 in ESSER/GEER funding. Net of other increases: \$60,981.

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

Current Year (2022-23)	3,429,842.00	4,033,675.00	17.6%	Yes
1st Subsequent Year (2023-24)	2,918,881.00	3,522,704.00	20.7%	Yes
2nd Subsequent Year (2024-25)	2,918,881.00	2,899,363.00	-.7%	No

Explanation:
(required if Yes)

Changes from First to Second Interim for 2022-23 include the budgeting of \$623,341 for the Learning Loss Recovery Funds, and a net decrease of (\$19,508) resulting from small adjustments to other state revenue budgets. In 2023-24, changes include decreases in the following budgeted revenue sources (e.g. one-time funding): Res. 6053, (\$61,143). Res. 6547, (\$54,965). Res. 6762, (\$383,000). res. 7810, (\$11,863).

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

Current Year (2022-23)	402,240.00	670,489.00	66.7%	Yes
1st Subsequent Year (2023-24)	252,600.00	252,600.00	0.0%	No
2nd Subsequent Year (2024-25)	252,600.00	252,600.00	0.0%	No

Explanation:
(required if Yes)

Local revenue is budgeted as received (donations, scholarships, etc.)

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

Current Year (2022-23)	1,989,177.00	2,030,375.00	2.1%	No
1st Subsequent Year (2023-24)	2,338,892.00	2,045,269.00	-12.6%	Yes
2nd Subsequent Year (2024-25)	2,016,189.00	2,013,892.00	-.1%	No

Explanation:
(required if Yes)

The budgets for books and supplies were adjusted in 2023-24 in alignment with available restricted resources (e.g. one-time federal/state funding, and local donations).

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

Current Year (2022-23)	5,249,661.92	5,768,855.92	9.9%	Yes
1st Subsequent Year (2023-24)	5,356,006.00	5,113,722.00	-4.5%	No
2nd Subsequent Year (2024-25)	4,763,584.00	4,553,261.00	-4.4%	No

Explanation:
(required if Yes)

For 2022-23, an additional \$519,194 is budgeted at 2nd Interim compared with 1st Interim for expenses related to restricted federal and state funding, and local donations, e.g. scholarships.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	5,309,736.00	6,491,372.00	22.3%	Not Met
1st Subsequent Year (2023-24)	4,782,776.00	5,353,106.00	11.9%	Not Met
2nd Subsequent Year (2024-25)	3,700,273.00	3,683,464.00	-.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	7,238,838.92	7,799,230.92	7.7%	Not Met
1st Subsequent Year (2023-24)	7,694,898.00	7,158,991.00	-7.0%	Not Met
2nd Subsequent Year (2024-25)	6,779,773.00	6,567,153.00	-3.1%	Met

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

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

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

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

Changes from 2022-23 First Interim to Second Interim includes increases totalling \$248,573 in ESSER/GEER funding. Net of other increases: \$60,981.

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

Changes from First to Second Interim for 2022-23 include the budgeting of \$623,341 for the Learning Loss Recovery Funds, and a net decrease of (\$19,508) resulting from small adjustments to other state revenue budgets. In 2023-24, changes include decreases in the following budgeted revenue sources (e.g. one-time funding): Res. 6053, (\$61,143). Res. 6547, (\$54,965). Res. 6762, (\$383,000). res. 7810, (\$11,863).

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

Local revenue is budgeted as received (donations, scholarships, etc.)

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

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

The budgets for books and supplies were adjusted in 2023-24 in alignment with available restricted resources (e.g. one-time federal/state funding, and local donations).

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

For 2022-23, an additional \$519,194 is budgeted at 2nd Interim compared with 1st Interim for expenses related to restricted federal and state funding, and local donations, e.g. scholarships.

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7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution		Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)		
1. OMMA/RMA Contribution	1,185,335.04	1,534,128.00		Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,497,700.00		

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

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

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

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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)	28.3%	29.7%	30.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	9.4%	9.9%	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		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2022-23)	245,674.25	33,036,838.43	N/A	Met
1st Subsequent Year (2023-24)	559,901.02	33,448,932.98	N/A	Met
2nd Subsequent Year (2024-25)	339,615.02	34,274,657.98	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)

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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)	15,808,868.16	
1st Subsequent Year (2023-24)	16,512,322.15	Met	
2nd Subsequent Year (2024-25)	16,493,379.14	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)	16,203,690.80	

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)

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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.)	1,061.44	1,061.44	1,061.44
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): _____

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

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

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)	43,952,672.52	43,787,703.01	43,445,897.01
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)	43,952,672.52	43,787,703.01	43,445,897.01
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,318,580.18	1,313,631.09	1,303,376.91

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- 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
1,318,580.18	1,313,631.09	1,303,376.91

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,318,580.00	1,313,631.00	1,303,377.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,566,042.25	8,130,892.27	8,480,761.29
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)	(.67)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	3,541,109.00	3,541,109.00	3,541,109.00
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)	12,425,730.58	12,985,632.27	13,325,247.29
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	28.27%	29.66%	30.67%
District's Reserve Standard (Section 10B, Line 7):	1,318,580.18	1,313,631.09	1,303,376.91
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 first interim projections 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 first interim projections 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)

Yes

1b. If Yes, identify the interfund borrowings:

Temporary interfund borrowing between Fund 01 and Fund 13 (Cafeteria Fund) for cash-flow purposes.

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:

Interfund borrowing between Fund 17 and Fund 13 (Cafeteria) for cash flow purposes.

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S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(4,520,556.00)	(4,496,983.00)	-.5%	(23,573.00)	Met
1st Subsequent Year (2023-24)	(4,520,556.00)	(4,496,983.00)	-.5%	(23,573.00)	Met
2nd Subsequent Year (2024-25)	(4,520,556.00)	(4,496,983.00)	-.5%	(23,573.00)	Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	500,000.00	500,000.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	1,000,000.00	1,000,000.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	1,000,000.00	1,000,000.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?				No	

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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S6. Long-term Commitments

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

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

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

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

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

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

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				0
Certificates of Participation				
General Obligation Bonds	16	Fund 51 - Bond Interest and Redemption Fund	4,824,651	61,878,308
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences			28,800	

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022-23
TOTAL:				61,878,308

Type of Commitment (continued)	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases		0		
Certificates of Participation				
General Obligation Bonds	4,709,606	4,824,651	5,093,526	5,371,981
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	31,876	28,800	25,000	25,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Total Annual Payments:	4,741,482	4,853,451	5,118,526	5,396,981

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

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

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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)

Annual payments for long-term commitments are paid out of the General Obligation Bond debt services as shown in the repayment schedule.

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)

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S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

2 OPEB Liabilities	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	5,476,078.00	5,476,078.00
b. OPEB plan(s) fiduciary net position (if applicable)	206,976.00	206,976.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	5,269,102.00	5,269,102.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2022

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

3 OPEB Contributions	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2022-23)	344,496.00	344,496.00
1st Subsequent Year (2023-24)	344,496.00	344,496.00
2nd Subsequent Year (2024-25)	344,496.00	344,496.00

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

Current Year (2022-23)	277,528.84	277,528.84
1st Subsequent Year (2023-24)	288,905.00	288,905.00
2nd Subsequent Year (2024-25)	300,850.00	300,850.00

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

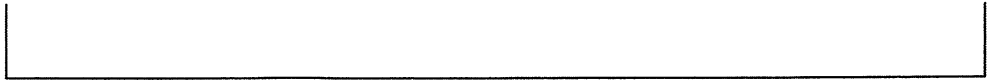
Current Year (2022-23)	227,529.00	227,529.00
1st Subsequent Year (2023-24)	238,905.00	238,905.00
2nd Subsequent Year (2024-25)	250,850.00	250,850.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	21	21
1st Subsequent Year (2023-24)	21	21
2nd Subsequent Year (2024-25)	21	21

4. Comments:

176



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

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

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

2 Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2022-23)		
1st Subsequent Year (2023-24)		
2nd Subsequent Year (2024-25)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2022-23)		
1st Subsequent Year (2023-24)		
2nd Subsequent Year (2024-25)		

4 Comments:

178

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

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	95.8	95.8	95.8	

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim

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:

179

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No

- If Yes, amount of new costs included in the interim and MYPs
- If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

The district is currently negotiating re-openers to include wages for 2023-24 and 2024-25.

180

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

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	53.6	56.0	56.0	

Data must be entered for all years.

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

No	No	No
----	----	----

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

7. Amount included for any tentative salary schedule increases

181

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

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

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

Yes	Yes	Yes

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

Yes	Yes	Yes

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

182

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

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

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

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

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	17.0	18.0	18.0	18.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

2. Salary settlement:

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

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

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

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

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

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

Yes	Yes	Yes

Management/Supervisor/Confidential Step and Column Adjustments

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

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

Yes	Yes	Yes

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

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

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

No	No	No

183

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

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ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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

Saint Helena Unified

Napa 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

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 Explanation: Fund balance moved to Res. 9010.	5640	\$106,689.00
01-5640-0-0000-0000-9791 Explanation: Fund balance moved to Res. 9010.	5640	\$106,689.00
01-5640-0-0000-0000-979Z Explanation: Fund balance moved to Res. 9010.	5640	\$106,689.00

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 Explanation: Fund balance moved to Res. 9010.	01	5640	\$106,689.00
01-5640-0-0000-0000-9791 Explanation: Fund balance moved to Res. 9010.	01	5640	\$106,689.00
01-5640-0-0000-0000-979Z Explanation: Fund balance moved to Res. 9010.	01	5640	\$106,689.00

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) 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	RESOURCE	OBJECT	VALUE
01-3310-0-0000-0000-9740 Explanation: Fund balance moved to Res. 9010.	3310	9740	\$14.59
01-5640-0-0000-0000-9740 Explanation: Fund balance moved to Res. 9010.	5640	9740	\$106,689.00

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Saint Helena Unified

Napa 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

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) 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	RESOURCE	OBJECT	VALUE
01-6053-0-0000-0000-9740	6053	9740	\$61,143.00

Explanation: Corrected with unaudited actuals.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Saint Helena Unified

Napa 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

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) do not net to zero for all funds.

Exception

FUND	OBJECT 5750
01	\$3,850.00
13	(\$3,100.00)
Net:	\$750.00

Explanation: Corrected with unaudited actuals.

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Saint Helena Unified

Napa 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS