

Cascade Union Elementary School District 2022/23 First Interim Documents

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Cascade Union Elementary School District

2022/23 First Interim
Budget and Projections
December 14, 2022

Assumptions

- Local Control Funding Formula as adopted in the state budget. COLAs as noted below:
 - 2022/23 6.56% plus 6.7% augmentation
 - 2023/24 5.38%
 - 2024/25 4.02%
- District is projected to qualify for the 2021/22 ADA Relief provision.
- Federal stimulus funds of \$2,568,755 expended in 2022/23, with \$1,175,632 remaining for 2023/24. All funds expended by 2024/25.
- Negotiations settled for all bargaining units through 2023/24
- LCFF guidelines for K-3 CSR; district at 24:1 K-3 student to teacher ratio for current and subsequent years
- STRS contribution rates increased to 19.10% in 2022/23 and subsequent years. PERS rate 25.37% in 2022/23, reduced to 23.70% in 2024/25.

State Block Grants

- The state increased the Expanded Learning Opportunities Program (ELOP) in 2022/23 and also provided two additional one-time block grant programs in its June Budget.
- Projected revenues as follows:
 - ELOP - \$1,381,623
 - Arts and Music Instr Mtls BG - \$604,304
 - Learning Recovery BG - \$1,687,130
- The state also renewed funding for Special Education Pre-K intervention - \$192,379
- Most of these funds are projected to be in the district's restricted ending balances pending future plans to expend these funds in accordance to their statutory requirements.
- Most of the allowable uses pertain to after-school and summer programs and other learning loss interventions.

More Assumptions

- Total unrestricted funds utilized for district special ed programs was \$2,102,213.
- Title IV Part A funds of \$52,135 to be used to support Title II Part A primarily for class size reduction.
- No current budget for adopted instructional materials - future purchases to be assigned to block grant funds.
- Four speech teachers in 2022/22; special ed contract expense adjusted to current estimates.
- Capital expenditures of \$347,053 primarily for CalSHAPE Ventilation and Kitchen Infrastructure Grants.
- \$393K of expenditures currently projected in ELOP program; \$1,265,893 projected for ending balance.

More Assumptions, Cont'd

- Forest Reserve funding of \$29,640
- 2022/23 TLC Charter oversight, payroll services, and other contracts
- Current SCOE Business Services contract
- Supply budgets based on current expenditure levels.
- No contribution to Cafeteria Fund anticipated based on current estimated revenues and expenditures.
- \$80,000 in estimated support from state preschool funds for enrollment of Pre-TK students in transitional kindergarten funds. Reduced contribution to Child Development fund due to state increase in contract maximum reimbursable expenditure amount.

Enrollment and ADA Estimates

- Enrollment Estimates (including county office)
 - 2022/23 – 1,056
 - 2023/24 – 1,056
 - 2024/25 – 1,056
- District Funded ADA Estimates (including NPS and County Office, ADA estimated @ 85% 2021/22, 95% in subsequent years)
 - 2022/23 – 1,017.66 (3-yr avg)
 - 2023/24 – 1003.69 (3-yr avg.)
 - 2024/25 – 998.23 (current yr)
- Unduplicated Student Enrollment Percentage projected at 75% in 2022/23 and subsequent years.



Staffing Estimates

- Projected Certificated Staff
 - 2022/23 – 82.0
 - 2023/24 – 82.0
 - 2024/25 – 82.0
- Projected Classified FTE
 - 2022/23 – 91.9
 - 2023/24 – 91.9
 - 2024/25 – 91.9
- Projected Administrative, Confidential FTE:
 - 2022/23 – 16.8
 - 2023/24 – 16.8
 - 2023/24 – 16.8

Personnel reductions are not currently projected in subsequent years.



2022/23 First Interim Budget MYP General Fund

	2022/23	2023/24	2024/25
BEGINNING BALANCE	4,338,035	8,303,265	7,473,957
TOTAL REVENUES	23,842,959	19,195,188	18,400,763
TOTAL EXPENDITURES	19,877,729	20,024,496	20,216,241
NET CHANGE IN FUND BALANCE	3,965,230	(829,308)	(1,815,478)
ENDING BALANCE	8,303,265	7,473,957	5,658,479
Unrestricted Reserve as % of Expenditures	21.21%	17.25%	12.90%

2022/23 First Interim Budget, Unrestricted and Restricted

	2022/23 Budget		
	Unrestricted	Restricted	Total
BEGINNING BALANCE	3,439,283	898,752	4,338,035
TOTAL REVENUES, TRSFRS IN	14,097,332	9,745,627	23,842,959
TOTAL EXPENSES, TRSFRS OUT	10,846,575	9,031,154	19,877,729
CONTRIBUTIONS	(2,474,581)	2,474,581	0
NET CHANGE IN FUND BALANCE	776,176	3,189,054	3,965,230
ENDING BALANCE	4,215,459	4,087,806	8,303,265

Components of Fund Balance	Amount
Cash/Stores/Prepays	5,500
Restricted Program Funds	4,087,806
Board Assigned Funds	2,519,959
Economic Uncertainties - 8.5%	1,690,000
Total	8,303,265

Ending Balances, Board Assigned and Restricted

Components of Restricted Fund Balance	Amount
Medi-Cal Billing	88,650
Prop 39 Clean Energy (residual)	1,924
Educator Effectiveness	197,759
Classified School Employee PD Block Grant	15,178
Restricted Lottery - Instructional Materials	147,347
COVID Response Funds	14,347
Expanded Learning Opportunities Program	1,265,893
Learning Recovery Block Grant	1,687,130
Arts, Music, Instructional Mtls Block Grant	604,304
Special Education Preschool Intervention	50,360
Other Local (Grants and Donations)	14,914
Total	4,087,806

Board Assignments	Amount
Reserve for Future Deficits	2,519,959
Total	2,519,959

Supplemental/Concentration Grants, Restricted Funds

- A large portion of the district's LCFF funds are classified as supplemental grant funds.
 - Total LCFF Funding: \$13,100,862
 - Supplemental/Concentration Grant Portion: \$2,786,855
- The state intends for supplemental/concentration funds to be used for supplemental activities beyond the district's core academic programs.
- While these funds are technically unrestricted, the state requires expenditures of these funds to be reported in the Local Control Accountability Plan and tracked separately from its other LCFF funds.
- Increasingly, the state is treating these funds as restricted.

Supplemental/Concentration Grants, Restricted Funds, cont'd

- Most of the state's additional restricted funds, along with the Learning Loss portion of the ESSER III funds, are intended for similar purposes as the supplemental/concentration grant funds, including the following:
 - After school and summer programs
 - Extensions of instructional day or year
 - Intervention programs
 - Mental health services and supports
 - Social-emotional learning
- This abundance of restricted funds, most of which have to be spent within specified time periods, suggests that it is in the district's interest to continue such activities in order to utilize its available funds and remain in compliance with state requirements.

Future Outlook

- As indicated in the multi-year projection, the district faces the prospect of significant deficits in subsequent years as its one-time federal stimulus funds are exhausted.
- Filling this budget gap will be challenging in that the supplemental programs that would normally be reduced in leaner times will need to be continued for the reasons previously indicated.
- If future projections become reality, the district will either need to find creative ways to utilize its restricted funds or reduce regular operating expenditures in order to relieve the burden on its unrestricted funds.
- Though the district will be exploring such options in the coming months, current projections do not include significant future expenditure reductions pending more definite plans to address the anticipated deficits.

Final Notes

- The state ended cash deferrals in 2021/22; cash is projected to be sufficient for all months of the current year. No TRANS or interfund borrowings are anticipated.
- The current budget assumes that projected state COLAs will be added to LCFF funding in future years.
- However, there are reports suggesting a potential deficit in the upcoming California state budget – approximately \$25 billion – following two years of large budget surpluses.
- The potential effects of this projected deficit will likely be included in the Governor's Budget report in January 2023. These will be incorporated in the budget report for Second Interim in March 2023.

**CASCADE UNION ELEMENTARY SCHOOL DISTRICT
2022-2023 FIRST INTERIM BUDGET RECOMMENDED FOR
BOARD ADOPTION
DECEMBER 14, 2022**

Introduction

This First Interim Budget for 2022/23 has been prepared based on estimated revenues and expenditures for the current year and two subsequent years. It reflects the state budget adopted in June 2022 and includes the projected impact of current-year enrollment as well as the current personnel and operations of the district. It also reflects current one-time state and federal stimulus funding.

ENROLLMENT AND ADA ASSUMPTIONS

Enrollment for 2022/23 is currently projected at 1056 students (including NPS and county office, not including pre-TK students). This is a slight decrease from the prior year's October enrollment of 1061 students. Subsequent years are estimated at current year levels:

2023/24:	1,056
2024/25:	1,056

District ADA has been estimated at approximately 93% of enrollment in 2022/23 and 94.5% in subsequent years. The amounts listed below includes NPS and county office ADA:

2022/23:	984.23
2023/24:	998.23
2024/25:	998.23

The district will be funded on the adjusted 3-year average prior year ADA of 1,017.66 in 2022/23. The subsequent funded ADA for 2023/24 is also projected at a 3-year prior average, while 2024/25 is projected at current-year ADA:

2023/24:	1,003.69
2024/25:	998.23

STAFFING ASSUMPTIONS

Certificated staffing is projected at 82.0 FTE for 2022/23 and subsequent years. Classified FTE is projected at 92.9 FTE for 2022/23 and subsequent years. Step and column increases have been estimated for 2022/23 and beyond at approximately 1.3%

for certificated and 2.5% for classified based on projected salary schedule placements. No subsequent-year cuts are currently projected.

CONTRIBUTIONS

The district is projected to contribute \$2,474,581 of unrestricted funds to restricted programs. Of this amount, \$1,985,048 is projected for special education, and the remainder is primarily for ongoing maintenance. Total unrestricted funds utilized for special education (including direct expenditures) is \$2,102,213.

OTHER ASSUMPTIONS

LCFF COLAs have been projected as follows:

2022/23:	13.26% (6.56% COLA, 6.7% augmentation)
2023/24:	5.38%
2024/25:	4.02%

Title IV Part A funding will be transferred to Title II Part A and used for professional development and class-size reduction.

\$2,568,755 in one-time federal funds are projected to be utilized in 2022/23 and \$1,175,623 in 2023/24.

\$347,053 in capital expenses are projected in 2022/22, mostly equipment and improvements related to the district's CalSHAPE and Kitchen Infrastructure Grants.

New one-time state grants projected in 2022/23 as follows:

- Learning Recovery BG - \$1,687,130
- Arts and Music BG - \$604,304

Expanded Learning Opportunities program funding of \$1,381,623. Subsequent year funding estimated at current-year expenditures. The balance of the current-year apportionment is

Ongoing mandated block grant revenue of \$35,775 has been projected for the current and subsequent years.

Negotiations are settled for all units through 2023/24.

The district will maintain a maximum 24:1 class-size ratio in K-3 for the period of the projection.

MULTI-YEAR PROJECTION AND CASH FLOW

The district's multi-year projection shows the following changes in the General Fund Balance

2022/23:	\$776,176 unrestricted surplus, \$3,189,054 restricted surplus
2023/24:	\$760,308 unrestricted deficit, \$69,000 restricted deficit
2024/25:	\$849,478 unrestricted deficit, \$969,000 restricted deficit

The deficits in 2023/24 and 2024/25 are projected on the basis of the district maintaining its current operations while expending its remaining federal stimulus funds in 2023/24 and utilizing state categorical restricted balances in those years.

The district's cash flow projection for 2022/23 shows sufficient cash for the district's needs throughout the year.

Based on the assumptions listed above, the district will certify its First Interim Budget as **Positive**, meaning that the district, based on the projections, will meet its financial obligations for the current or two subsequent fiscal years. The large deficits in the subsequent years, however, suggest that the district will need to plan for reducing its operations in order to minimize the impact on its general fund reserve. This effort will be complicated, however, in that much of the district's available funding is restricted for supplemental activities that would ordinarily be subject to expenditure reductions. In the event that the district reduces expenditures, they will likely need to be in areas related to its core operations.

GENERAL FUND

Summary of Revenue & Expenses

Total Changes in Revenues and Transfers In + \$3,579,861

Total Changes in Expenditures, Transfers Out - \$ 203,067

REVENUE

	Adopted Budget	First Interim	Change
LCFF Revenue Sources	\$ 12,481,442	\$ 13,100,862	\$ 619,420
Federal Revenue	4,120,815	3,711,200	(409,615)
Other State Revenue	1,364,772	5,002,157	3,637,385
Local Revenue	2,296,069	2,028,740	(267,329)
Total Revenue	<u>\$ 20,263,098</u>	<u>\$ 23,842,959</u>	<u>\$ 3,579,861</u>

REVENUE LIMIT

The First Interim projected LCFF/Revenue Limit Income is \$13,100,862. This is an increase of \$619,420, based on the most recent LCFF template from FCMAT, which

includes the recent 2021/22 ADA Relief Provision, the 6.7% augmentation in addition to the 6.56% COLA, and the current projections of enrollment and ADA.

FEDERAL REVENUE

The Federal Revenue projection at this time is \$3,711,200, \$409,615 less than the previous budget. This primarily reflects the anticipated usage of the district's one-time ESSER funds.

STATE REVENUE

State Revenue is projected to be \$5,002,157, \$3,637,385 more than the previous budget. This primarily reflects the additional one-time state grants and increased ELOP funding as indicated above.

LOCAL REVENUE

Local Revenue is projected to be \$2,028,740 which is \$267,329 less than the previous budget. This primarily reflects a reduction in anticipated revenue for the AUHSD transportation contract due to a reduced projection of corresponding expenditures for service obligation. Other changes include an anticipated subsidy for pre-TK students being transferred to the Child Development fund, an increase in the district's SELPA allocation, and an increase in the district's anticipated receipts for its Medi-Cal LEA Billing program.

TRANSFERS IN

No transfers in have been budgeted for 2022/23.

EXPENDITURES

	Adopted Budget	First Interim	Change
Certificated Salaries	\$ 6,835,666	\$ 6,913,872	\$ 78,206
Classified Salaries	3,956,533	3,950,328	(6,205)
Employee Benefits	5,396,186	5,229,814	(166,372)
Books & Supplies	1,174,981	863,762	(311,219)
Services & Other Exp's	2,515,799	2,519,642	3,843
Capital Outlay	62,509	347,053	284,544
Other Outgo	30,763	30,763	-
Indirect Cost Transfers	(61,000)	(51,000)	10,000
Transfers Out	169,359	73,495	(95,864)
Total Expenditures & TO	\$ 20,080,796	\$ 19,877,729	\$ (203,067)

CERTIFICATED SALARIES

Certificated salaries are projected to be \$6,913,872, which is an increase of \$78,206 when compared to the previous budget. This increase reflects current staffing,

projected substitute and extra duty costs, and full implementation of the salary increases from the prior year negotiations settlement.

CLASSIFIED SALARIES

Classified salaries are projected to be \$3,950,328 which is \$6205 less than the previous budget. This primarily current staffing and projected substitute and extra duty costs.

EMPLOYEE BENEFITS

Employee benefits are projected to be \$5,229,814 which is \$166,372 less than the previous budget. This primarily reflects savings from classified H&W benefits that were projected in the budget but were declined by a number of employees.

BOOKS AND SUPPLIES

Books and supplies are projected to be \$863,762, which is \$311,219 less than the previous budget. This decrease primarily pertains to a reduction in anticipated adopted materials purchases and a transfer of the fuel budget for AUHSD transportation from Cascade's ledgers to AUHSD's business office.

CONTRACTED SERVICES AND OTHER OPERATING EXPENSES

Services and other operating expenses are projected to be \$2,519,642 which is \$3,843 more than the previous budget. This primarily reflects a variety of changes, many which offset each other.

CAPITAL EXPENDITURES

Capital expenditures of \$347,053 have been projected for 2022/23, compared to \$62,509 in the previous budget. The increase primarily reflects the completion of the CalSHAPE ventilation projects that were begun in 2021/22.

OTHER OUTGO

Other outgo is projected to be \$30,763, which is unchanged from the previous budget.

DIRECT SUPPORT/INDIRECT COST

Transfers of Indirect Costs are (\$51,000), reflecting the indirect cost transfers from the Child Development and Cafeteria Funds.

TRANSFERS OUT

Transfers out are projected to be \$73,495. This is the General Fund's contributions to the Child Development Fund, the Deferred Maintenance Fund and the Cafeteria Fund. This is a decrease of \$95,864 from the previous budget, reflecting a previous \$25,000 contribution to the Cafeteria Fund eliminated in the current budget. The contribution to the Child Development Fund was also reduced by \$70,864 due primarily to a recent increase in the district's contracted maximum reimbursable amount, which is expected to increase state contributions to the program.

ENDING BALANCE

The projected 2022/23 ending balance includes the following:

Revolving Cash	\$ 5,500
Prepaid Expenditures	\$ 0
Restricted Reserve	\$4,087,806
8.5% Economic Uncertainties	\$1,690,000
Board Assigned	<u>\$2,519,959</u>
 Total	 <u>\$8,303,265</u>

**CASCADE UNION ELEMENTARY SCHOOL DISTRICT
2022-2023 FIRST INTERIM BUDGET
DECEMBER 14, 2022**

ALL OTHER FUNDS

08 STUDENT BODY FUND

This fund is used to record receipts and expenditures related to the district's student body accounts. The current budget shows \$22,389 in this fund, which reflects the current year's actual beginning balance.

12 CHILD DEVELOPMENT FUND

This fund is used to record receipts and expenditures related to the district's state preschool. Beginning balances in this fund were \$35,283, pertaining to prior year unspent COVID-19 stimulus funds. Revenues are projected at \$498,590 and expenditures are projected at \$557,368. The fund is expected to support via expenditure transfer about \$80,000 in expenditures related to its enrollment of four-year-olds in its transitional kindergarten classes whose birthdays occur after the deadline for full LCFF funding. The General Fund is projected to contribute \$23,495 toward the fund to support its operations.

13 CAFETERIA FUND

This fund is used for collecting and recording the various income sources in the cafeteria program such as state and federal reimbursement and local meal charges. All cafeteria-related salaries and benefits and other expenses are paid directly from this fund. The beginning balance is \$337,379 of which \$36,775 relates to the district's stores inventory. Revenues are projected to be \$1,149,089. Expenditures are projected at \$1,169,123 and the ending balance, including stores inventory, is projected at \$317,345. No contribution is currently projected from the General Fund.

14 DEFERRED MAINTENANCE FUND

This fund is used to record revenues and expenditures related to deferred maintenance activities, which have specific definitions in statute and include flooring, roofing, electrical, plumbing, and other facility-related expenditures. The beginning balance of this fund is \$133,811. The current budget includes a \$50,000 contribution from the General Fund, reflecting the annual commitment previously approved by the district board. \$500 of interest income is also projected. The ending balance is projected to be \$184,811.

20 SPECIAL RESERVE FOR POST-EMPLOYMENT BENEFITS

This fund is used to record receipts and expenditures from the district's Special Reserve Fund for Post-Employment Benefits. The beginning balance in this fund is \$704,154. Interest revenue of \$7,000 is projected, and the ending balance is projected to be \$711,154.

21 BUILDING FUND

This fund is used to record receipts and expenditures of the district's GO Bond Project Fund. The beginning balance of this fund is \$9,453,765 representing the proceeds of the district's prior bond issuances. \$3,204,916 of revenue is projected, including \$3,154,916 in bond proceeds from the current year issuances that have utilized the district's remaining voter-approved capacity for both of its 2008 and 2016 election measures. Expenditures of \$8,769,241 have been projected for the current year, virtually all of which pertain to the ongoing Meadow Lane Multi-Use Facility project. The projected ending balance for the fund is \$3,889,440

25 CAPITAL FACILITIES FUND

This fund is used primarily to account separately for funds received from fees levied on the developers or other agencies as a condition of approving a development. It is required that districts collecting developer fees deposit them in a Capital Facilities Fund. The district also keeps some prior-year redevelopment agency revenues in this fund. The beginning balances include \$85,588 in RDA pass-through funds and \$505,342 in developer fee funds. For 2022/23 \$6,000 in interest revenue and \$65,033 in developer fee revenues are projected based on current receipts. \$20,000 in expenses are projected, primarily related to facility consulting fees, and the ending balance is projected to be \$641,963.

35 COUNTY SCHOOLS FACILITY FUND

This fund is used to record receipts and expenditures of state facility funds and their corresponding expenditures. The beginning balance of this fund is \$1,127. \$10 in interest revenue is projected. The ending balance is projected to be \$1,137.

40 SPECIAL RESERVE FUND

This fund was established to keep a separate account for major purchases of equipment or building/site repairs. The beginning balance in this fund is \$337,377, interest income estimated at \$4,000, leaving an ending balance of \$341,377.

51 BOND INTEREST AND REDEMPTION FUND

This fund is used to record tax receipts and debt service expenditures for the district's GO Bond obligation. Though the revenues and expenditures are recorded in the district's financial statements, the debt service obligation will be funded entirely with tax receipts and will not encroach on the district's other funds. The beginning balance of this fund is \$767,690. Debt service expenses of \$898,779 and revenues of \$968,490 are projected, leaving an ending balance of \$837,401.

Cascade Union Elementary School District
MULTI-YEAR PROJECTION
2022/23 First Interim Budget

		2022/23 First Interim Budget			2023/24 PROJECTION			2024/25 PROJECTION		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES										
LCFF	8010 - 8099	13,100,862	0	13,100,862	13,559,502	0	13,559,502	14,038,972	0	14,038,972
Federal Revenues	8100 - 8299	29,640	3,681,560	3,711,200	29,640	2,293,961	2,323,601	29,640	1,118,329	1,147,969
Other State Revenues	8300 - 8599	212,978	4,789,179	5,002,157	212,978	1,228,699	1,441,677	212,978	1,130,436	1,343,414
Other Local Revenues	8600 - 8799	753,852	1,274,888	2,028,740	734,125	1,136,283	1,870,408	734,125	1,136,283	1,870,408
Other Sources and Uses	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(2,474,581)	2,474,581	0	(2,572,845)	2,572,845	0	(2,717,002)	2,717,002	0
TOTAL REVENUES		11,622,751	12,220,208	23,842,959	11,963,400	7,231,788	19,195,188	12,298,713	6,102,050	18,400,763
EXPENDITURES										
Certificated Salaries	1000 - 1999	4,213,520	2,700,352	6,913,872	5,188,946	1,913,969	7,102,915	5,404,372	1,777,586	7,181,958
Classified Salaries	2000 - 2999	2,208,737	1,741,591	3,950,328	2,678,292	1,370,521	4,048,813	2,797,847	1,349,451	4,147,298
Employee Benefits	3000 - 3999	2,753,250	2,476,564	5,229,814	3,221,601	2,240,505	5,462,106	3,308,103	2,168,220	5,476,323
Subtotal Salaries & Benefits		9,175,507	6,918,507	16,094,014	11,088,839	5,524,995	16,613,834	11,510,322	5,295,257	16,805,579
Books and Supplies	4000 - 4999	567,950	295,812	863,762	567,950	269,812	837,762	567,950	269,812	837,762
Services, Other Operating Expenses	5000 - 5999	1,111,776	1,407,866	2,519,642	1,111,776	1,407,866	2,519,642	1,111,776	1,407,866	2,519,642
Capital Outlay	6000 - 6599	36,199	310,854	347,053	0	0	0	0	0	0
Other Outgo, LTD	7100, 7400	19,765	10,998	30,763	19,765	10,998	30,763	19,765	10,998	30,763
Direct Support / Indirect Costs	7300 - 7399	(88,117)	37,117	(51,000)	(88,117)	37,117	(51,000)	(88,117)	37,117	(51,000)
Interfund Transfers Out	7610-7614,7616-7619	23,495	50,000	73,495	23,495	50,000	73,495	23,495	50,000	73,495
TOTAL EXPENDITURES		10,846,575	9,031,154	19,877,729	12,723,708	7,300,788	20,024,496	13,145,191	7,071,050	20,216,241
NET INCREASE/DECREASE IN FUND BALANCE		776,176	3,189,054	3,965,230	(760,308)	(69,000)	(829,308)	(846,478)	(969,000)	(1,815,478)
BEGINNING BALANCE		3,439,283	898,752	4,338,035	4,215,459	4,087,806	8,303,265	3,455,151	4,018,806	7,473,957
ENDING BALANCE		4,215,459	4,087,806	8,303,265	3,455,151	4,018,806	7,473,957	2,608,673	3,049,806	5,658,479

Components of Ending Fund Balance

NonSpendable-Rev Cash/Prepays/Stores	5,500		5,500	5,500	5,500	5,500	5,500	5,500	5,500
Legally Restricted		4,087,806	4,087,806		4,018,806	4,018,806		3,049,806	3,049,806
Assigned-Economic Uncertainty	1,690,000		1,690,000	1,702,082		1,702,082	1,718,381		1,718,381
Other Assignments	2,519,959		2,519,959	1,747,569		1,747,569	884,792		884,792
Unassigned/Unappropriated	-		0	-		0	-		0
Total	4,215,459	4,087,806	8,303,265	3,455,151	4,018,806	7,473,957	2,608,673	3,049,806	5,658,479

Estimated Funded ADA (incl NPS, County Office)	1017.66	1003.69	998.23
Estimated P-2 Actual ADA (incl NPS, County Ofc)	984.23	998.23	998.23
Estimated CBEDS Enrollment (including county office)	1056	1056	1056
Ratio CBEDS to Actual P-2 ADA	93%	95%	95%
Unrestricted Balance as % of Expend	21.21%	17.25%	12.90%

Cascade Union Elementary School District
Estimated Revenue Detail
2022/23 First Interim Budget

Object	Description	2022-23		2023-24		2024-25	
		Unrest	Rest	Unrest	Rest	Unrest	Rest
80xx	Revenue Limit (LCFF)	13,100,862		13,559,502		14,038,972	
8181	Federal Spec Ed		323,947		323,947		323,947
8181	Private School Assistance		6,931		6,931		6,931
8260	Forest Reserve	29,640		29,640		29,640	
8290	CARES ESSER I 3210		-				
8290	CARES ESSER II 3212		-		0		
8290	CARES ESSER III 3213		2,071,534		292,384		0
8290	CARES ESSER III 3214		333,518		696,939		0
8290	CARES ESSER II 3216		116,472				
8290	CARES GEER II 3217		26,731		-		
8290	CARES ESSER III 3218		20,500		55,426		
8290	CARES ESSER III 3219		-		130,883		
8290	Title I		631,935		631,935		631,935
8290	Title I Deferred		-		-		
8290	Federal Title II A		62,392		73,585		73,585
8290	Federal Title II A Deferred		-		11,193		11,193
8290	Title IV Part A		52,135		52,135		52,135
8290	Title IV Part A Deferred		1,041				
8290	ARPHCY Homeless		15,821		-		-
8287	Title III		10,998		10,998		10,998
8290	Title III		7,605		7,605		7,605
	Total Federal	29,640	3,681,560	29,640	2,293,961	29,640	1,118,329
8550	Mandated Costs (one-time funds)		-				
8550	Mandated Block Grant	35,775		35,775		35,775	
8560	Unrestricted Lottery	177,203		177,203		177,203	
8560	Restricted Lottery		69,800		69,800		69,800
8590	STRS on Behalf		666,923		666,923		666,923
8590	Learning Recovery BG	-	1,687,130	-		-	
8590	ELOP - Rs 2600		1,381,623		393,713		393,713
8590	Arts Music Instr BG	-	604,304				
8590	Pre-K Planning		25,000		98,263		
8590	SpEd Lrng Recovery		10,073				
8590	SpEd PreK Intervention		192,379				
8590	CalSHAPE Grants		151,947				
	Total State	212,978	4,789,179	212,978	1,228,699	212,978	1,130,436
8625	RDA Passthrough		90,000	-	90,000	-	90,000
8631	Sale of Equipment	975		975		975	
8650	Facility Rents	1,225		1,225		1,225	
8660	Interest	15,000		15,000	0	15,000	0
8677	Interagency Revenue - BV	19,727	47,773	-	47,773	-	47,773
8677	Interagency Revenue - Transportation	104,388		104,388	-	104,388	-
8677	Interagency Revenue - AUHSD	379,071		379,071	-	379,071	-
8677	Interagency Revenue - TLC	118,600		118,600		118,600	
8677	TLC Summer School Reimb		20,305				
8677	SCOE PD Reimb	2,000		2,000		2,000	
8677	SCOE Facility Use	-		-		-	
8677	SCOE CLSD Grant		26,000				
8677	Misc	3,000	-	3,000		3,000	
8689	Transportation Fees	450		450	-	450	-
8689	Preschool	14,000		14,000	-	14,000	-
8699	Student Device Fees	9,500	-	9,500		9,500	-
8699	Donations		17,775	-	17,775	-	17,775
8699	E-Rate	50,000		50,000	-	50,000	-
8699	Misc	17,860		17,860	-	17,860	-
8699	Project SHARE Aide Support	12,921		12,921	-	12,921	-
8699	Daycare			-	-	-	-
8699	NVSiG Safety Incentive	5,135	-	5,135	-	5,135	-
8699	Medi-Cal LEA Billing		97,300		40,000		40,000
8792	ERICS Subsidy		35,000				
8677	ESY Reimb		1,000		1,000		1,000
8792	NPS, Excel Reimb		22,500	-	22,500	-	22,500
8792	Spec Ed AB602 funds (including TLC)		917,235	-	917,235	-	917,235
	Total Local	753,852	1,274,888	734,125	1,136,283	734,125	1,136,283
	Total Income	14,097,332	9,745,627	14,536,245	4,658,943	15,015,715	3,385,048

23,842,959

Cascade Union Elementary School District
Estimated Expenditure Changes
2022/23 First Interim Budget

2023/24 Changes	Unrestricted	Restricted	Total
Certificated Salaries			
Estimated CTA Step & Column Adj 1.34%	62,033	13,617	75,650
			0
Estimated ADMN Step and Column	3,393		3,393
Additional 2% 2021/22 CTA Settlement	110,000		0
			0
Shift ESSER III fr Rest to Unres	800,000	(800,000)	(800,000)
			0
Subtotal	975,426	(786,383)	(720,957)
Classified Salaries			
Estimated CSEA Step & Column 2.68%	21,635	12,169	33,804
Estimated TEAM Step & Column 2.36%	29,798	16,761	46,559
Estimated MGMT Step and Column 2.86%	6,636		6,636
Estimated CONF Step and Column 2.28%	11,486		11,486
Shift ESSER III fr Rest to Unres	400,000	(400,000)	0
			0
			0
Subtotal	469,555	(371,070)	98,485
Employee Benefits			
Step Increases, Cert	15,957	3,321	19,278
Step Increases, Classified	25,534	10,620	36,154
STRS rate increase	46,799		46,799
PERS rate increase	103,232		103,232
			0
			0
			0
			0
Shift ESSER III fr Rest to Unres	550,000	(550,000)	
Additional 2% 2122 CTA Settlement	26,829		0
Shift Supp/Conc t ESSER III 3214	(300,000)	300,000	0
Move Certificated fr Res to Unres			0
Move Classified fr Res to Unres			0
			0
Subtotal	468,351	(236,059)	205,463
Books & Supplies			
Reduce SCOD CLSD Grt		(26,000)	(26,000)
			0
Subtotal	0	(26,000)	(26,000)
Services & Other Operating Exp's			
			0
			0
			0
			0
			0
			0
Subtotal	0	0	0
Capital Outlay			
			0
			0
Reduce Capital Outlay	(36,199)	(310,854)	(347,053)
			0
			0
			0
Subtotal	(36,199)	(310,854)	(347,053)
Other Outgo, LTD			
			0
			0
			0
Subtotal	0	0	0
Transfers Out			
			0
			0
Subtotal	0	0	0

Cascade Union Elementary School District
Estimated Expenditure Changes
2022/23 First Interim Budget

2024/25 Changes	Unrestricted	Restricted	Total
Certificated Salaries			
Estimated CTA Step & Column Adj 1.34%	62,033	13,617	75,650
			0
Estimated ADMN Step and Column	3,393		3,393
Move Certificated fr ESSER III t Unrest	150,000	(150,000)	0
Subtotal	215,426	(136,383)	79,043
Classified Salaries			
Estimated CSEA Step & Column 2.68%	21,635	12,169	33,804
Estimated TEAM Step & Column 2.36%	29,798	16,761	46,559
Estimated MGMT Step and Column 2.86%	6,636		6,636
Estimated CONF Step and Column 2.28%	11,486		11,486
Move Classified fr ESSER III t Unrest	50,000	(50,000)	
			0
Subtotal	119,555	(21,070)	98,485
Employee Benefits			
Step Increases, Cert	15,957	3,321	19,278
Step Increases, Classified	18,572	4,394	22,966
STRS rate increase	0		0
PERS rate increase	(28,027)		(28,027)
Move Benefits fr ESSER III t Unrest	80,000	(80,000)	0
			0
Subtotal	86,502	(72,285)	14,217
Books & Supplies			
			0
			0
			0
Subtotal	0	0	0
Services & Other Operating Exp's			
			0
Adjust Educ Efc	0		0
			0
Subtotal	0	0	0
Capital Outlay			
			0
Reduce new phone system	0	0	0
Subtotal	0	0	0
Other Outgo, LTD			
			0
			0
			0
Subtotal	0	0	0
Transfers Out			
			0
			0
Subtotal	0	0	0

Retirement rate increases

2022/23 First Interim Budget

STRS Rate Increase				
Creditable Certificated Salaries			\$ 6,077,728	
			Annual Increased GF Cost	Cumm Increase from 8.25%
Current Rate		8.25%		
Proposed Rates	2014-15	8.88%	\$ 38,290	\$ 38,290
	2015-16	10.73%	\$ 112,438	\$ 150,728
	2016-17	12.58%	\$ 112,438	\$ 263,166
	2017-18	14.43%	\$ 112,438	\$ 375,604
	2018-19	16.28%	\$ 112,438	\$ 488,042
	2019-20	17.10%	\$ 49,837	\$ 537,879
	2020-21	16.15%	\$ (57,738)	\$ 480,140
	2021-22	16.92%	\$ 46,799	\$ 526,939
	2022-23	19.10%	\$ 132,494	\$ 659,433
	2023-24	19.10%	\$ -	\$ 659,433
	2024-25	19.10%	\$ -	\$ 659,433

PERS Rate Increase				
Creditable Classified Salaries			\$ 4,671,148	
			Annual Increased GF Cost	Cumm Increase from 13-14 rate
Current Rate		11.44%		
Proposed Rates	2014-15	11.77%	\$ 15,368	\$ 15,368
	2015-16	11.847%	\$ 3,550	\$ 18,918
	2016-17	13.89%	\$ 95,338	\$ 114,256
	2017-18	15.53%	\$ 76,747	\$ 191,003
	2018-19	18.06%	\$ 118,227	\$ 309,230
	2019-20	19.72%	\$ 77,494	\$ 386,724
	2020-21	20.70%	\$ 45,731	\$ 432,455
	2021-22	22.91%	\$ 103,232	\$ 535,687
	2022-23	25.37%	\$ 114,910	\$ 650,597
	2023-24	25.20%	\$ (7,941)	\$ 642,657
	2024-25	24.60%	\$ (28,027)	\$ 614,630

Combined Rate Increase Impact				
			Annual Increased GF Cost	Cumm Increase from 13-14 rate
		Rate Increase from Current Rates		
	2014-15	0.96%	\$ 53,658	\$ 53,658
	2015-16	2.89%	\$ 115,988	\$ 169,646
	2016-17	6.78%	\$ 207,776	\$ 377,422
	2017-18	10.27%	\$ 189,185	\$ 566,607
	2018-19	14.65%	\$ 230,665	\$ 797,272
	2019-20	17.13%	\$ 127,332	\$ 924,603
	2020-21	17.16%	\$ (12,008)	\$ 912,595
	2021-22	20.14%	\$ 150,031	\$ 1,062,626
	2022-23	24.78%	\$ 247,405	\$ 1,310,031
	2023-24	24.61%	\$ (7,941)	\$ 1,302,090
	2024-25	24.01%	\$ (28,027)	\$ 1,274,063

Cascade Union Elementary
Cashflow Worksheet
2022/23 First Interim Budget

	Object	Budget	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		October						
A. BEGINNING CASH	9110		3,787,194	2,749,248	1,780,510	2,859,009	2,807,640	3,059,915
B. RECEIPTS								
LCFF Sources								
Principal Apportionment	8010-8019	7,578,894	406,320	406,320	731,376	731,376	682,100	682,100
EPA	8012	2,758,989	0	0	695,624	0	0	689,747
Property Taxes	8020-8079	3,866,485	0	0	164,822	0	6,261	1,941,957
Miscellaneous Funds	8080-8099	(1,106,506)	0	(45,436)	(90,872)	(135,458)	0	(139,494)
Federal Revenue	8100-8299	3,711,200	193,725	371,183	568,891	(860,437)	201,935	25,000
Other State Revenue	8300-8599	5,002,157	201,396	79,267	144,145	148,063	896,654	17,314
Other Local Revenue	8600-8799	2,028,740	92	55,043	242,069	206,808	179,474	230,069
Interfund Transfers In	8910-8929		0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0
Other Receipts/Non-Revenue			0	0	0	0	0	0
TOTAL RECEIPTS		23,839,959	801,533	866,377	2,456,055	90,352	1,966,424	3,446,693
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	6,913,872	72,258	629,959	642,733	618,975	538,664	530,635
Classified Salaries	2000-2999	3,950,328	122,275	372,216	353,527	362,481	335,904	348,290
Employee Benefits	3000-3999	5,229,814	88,102	406,595	418,880	383,361	391,537	394,886
Books, Supplies and Services	4000-5999	3,383,404	282,078	516,843	268,371	264,344	181,625	217,755
Capital Outlay	6000-6999	347,053	0	13,397	0	15,769	166,780	5,647
Other Outgo	7000-7499	(20,237)	0	0	0	0	0	0
Interfund Transfers Out	7600-7629	73,495	0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0
Other Disbursements/ Non Expenditures			0	0	0	0	0	0
TOTAL DISBURSEMENTS		19,877,729	564,714	1,939,010	1,683,512	1,644,930	1,614,512	1,497,214
D. PRIOR YEAR TRANSACTIONS		Beg Balance						
Assets								
Cash Not in Treasury	9111-9199	(119,960)	0	0	0	0	0	0
Accts Receivable	9200-9299	2,831,258	183,731	259,889	459,976	1,501,421	200,000	200,000
Due From Other Funds	9310	138,551	0	0	0	0	0	138,551
Stores Inventory	9320		0	0	0	0	0	0
Prepaid Exp.	9330	5,648	5,648	0	0	0	0	0
Other Assets	9340		0	0	0	0	0	0
Total Assets		2,855,497	189,379	259,889	459,976	1,501,421	200,000	338,551
Liabilities								
Accounts Payable	9500-9599	(1,951,312)	(1,147,723)	(155,995)	(154,019)	1,787	(299,637)	415,011
Due to Other Funds	9610	(36,918)	0	0	0	0	0	(36,918)
Current Loans	9640		0	0	0	0	0	0
Deferred Revenues	9650	(316,421)	(316,421)	0	0	0	0	0
Total Liabilities		(2,304,651)	(1,464,144)	(155,995)	(154,019)	1,787	(299,637)	378,093
TOTAL PRIOR YEAR TRANSACTIONS		550,845	(1,274,765)	103,894	305,957	1,503,209	(99,637)	716,644
E. NET INCREASE/DECREASE (B - C + D)			(1,037,945)	(968,738)	1,078,500	(51,369)	252,275	2,666,123
F. ENDING CASH (A + E)			2,749,248	1,780,510	2,859,009	2,807,640	3,059,915	5,726,038
G. ENDING FUND BALANCE								

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	Object	January	February	March	April	May	June	Accruals / Adjustments	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH	9110	5,726,038	5,613,189	5,094,402	5,702,758	6,758,175	6,745,956		
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	682,100	682,100	682,100	682,100	682,100	532,100	(3,298)	7,578,894
EPA	8012	0	0	689,747	0	0	683,871	0	2,758,989
Property Taxes	8020-8079	296,275	0	0	1,219,253	6,261	231,657	0	3,866,485
Miscellaneous Funds	8080-8099	(69,747)	(69,747)	(200,941)	(100,469)	(100,469)	(153,873)	0	(1,106,506)
Federal Revenue	8100-8299	540,205	250,000	240,640	536,000	271,392	5,718	1,366,948	3,711,200
Other State Revenue	8300-8599	354,065	216,268	216,268	278,019	516,268	1,567,726	366,703	5,002,157
Other Local Revenue	8600-8799	142,002	132,002	135,069	132,002	132,977	175,100	266,033	2,028,740
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue		0	0	0	0	0	0	0	0
TOTAL RECEIPTS		1,944,900	1,210,623	1,762,884	2,746,905	1,508,528	3,042,299	1,996,386	23,839,959
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	644,880	537,308	537,241	537,746	531,529	1,091,944	0	6,913,872
Classified Salaries	2000-2999	318,943	347,719	306,955	325,173	323,640	433,203	0	3,950,328
Employee Benefits	3000-3999	397,060	390,259	381,868	386,939	384,302	1,206,025	0	5,229,814
Books, Supplies and Services	4000-5999	186,637	211,151	193,513	175,966	149,701	(164,580)	900,000	3,383,404
Capital Outlay	6000-6999	157,838	0	1,068	87,104	54,886	(155,437)	0	347,053
Other Outgo	7000-7499	0	0	0	0	0	(20,237)	0	(20,237)
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	73,495	73,495
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0	0
Other Disbursements/ Non Expenditures		0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		1,705,357	1,486,438	1,420,644	1,512,927	1,444,058	2,390,918	973,495	19,877,729
D. PRIOR YEAR TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199	0	0	0	0	0	0	(119,960)	(119,960)
Accts Receivable	9200-9299	26,240	0	0	0	0	0	0	2,831,258
Due From Other Funds	9310	0	0	0	0	0	0	(0)	138,551
Stores Inventory	9320	0	0	0	0	0	0	0	0
Prepaid Exp.	9330	0	0	0	0	0	0	0	5,648
Other Assets	9340	0	0	0	0	0	0	0	0
Total Assets		26,240	0	0	0	0	0	(119,960)	2,855,497
Liabilities									
Accounts Payable	9500-9599	(378,631)	(242,973)	266,117	(178,561)	(76,689)	0	0	(1,951,312)
Due to Other Funds	9610	0	0	0	0	0	0	(0)	(36,918)
Current Loans	9640	0	0	0	0	0	0	0	0
Deferred Revenues	9650	0	0	0	0	0	0	0	(316,421)
Total Liabilities		(378,631)	(242,973)	266,117	(178,561)	(76,689)	0	(0)	(2,304,651)
TOTAL PRIOR YEAR TRANSACTIONS		(352,391)	(242,973)	266,117	(178,561)	(76,689)	0	(119,960)	550,845
E. NET INCREASE/DECREASE (B - C + D)		(112,848)	(518,787)	608,356	1,055,417	(12,219)	651,381	902,931	4,513,075
F. ENDING CASH (A + E)		5,613,189	5,094,402	5,702,758	6,758,175	6,745,956	7,397,338		
G. ENDING FUND BALANCE									8,300,269

Cascade Union Elementary (69914) - Cascade UESD LCFF 2022/23 I1				12/14/2022				
	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%	5.38%	4.02%	3.72%	3.47%
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	\$8,120,274	\$8,120,274	\$8,460,138	\$9,468,615	\$9,840,220	\$10,179,591	\$10,558,337	\$10,924,880
Grade Span Adjustment	382,037	382,037	399,200	445,318	461,174	472,622	490,260	506,995
Supplemental Grant	1,420,396	1,360,030	1,375,146	1,489,667	1,543,355	1,589,736	1,648,892	1,706,093
Concentration Grant	1,212,855	1,061,939	1,302,013	1,297,188	1,333,155	1,358,476	1,409,027	1,457,907
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	338,188	338,188	338,188	338,188	356,383	370,710	384,500	397,842
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	61,886	65,215	67,837	70,361	72,802
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$11,473,750	\$11,262,468	\$11,874,685	\$13,100,862	\$13,599,502	\$14,038,972	\$14,561,377	\$15,066,519
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	11,473,750	11,262,468	11,874,685	13,100,862	13,599,502	14,038,972	14,561,377	15,066,519
LCFF Entitlement Per ADA	\$ 11,049	\$ 10,846	\$ 11,531	\$ 12,874	\$ 13,550	\$ 14,064	\$ 14,587	\$ 15,093
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 8,263,064	\$ 5,852,777	\$ 5,653,234	\$ 7,578,894	\$ 7,979,578	\$ 8,324,184	\$ 8,736,233	\$ 9,134,606
EPA (for LCFF Calculation purposes)	\$ 872,327	\$ 3,039,965	\$ 3,686,245	\$ 2,758,989	\$ 2,867,511	\$ 2,966,558	\$ 3,076,914	\$ 3,183,683
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 3,058,143	\$ 3,182,280	\$ 3,518,013	\$ 3,866,485	\$ 3,866,485	\$ 3,866,485	\$ 3,866,485	\$ 3,866,485
In-Lieu of Property Taxes (Object Code 8096)	(719,784)	(812,554)	(982,807)	(1,103,506)	(1,114,072)	(1,118,255)	(1,118,255)	(1,118,255)
Property Taxes net of In-Lieu	\$ 2,338,359	\$ 2,369,726	\$ 2,535,206	\$ 2,762,979	\$ 2,752,413	\$ 2,748,230	\$ 2,748,230	\$ 2,748,230
TOTAL FUNDING	11,473,750	11,262,468	11,874,685	13,100,862	13,599,502	14,038,972	14,561,377	15,066,519
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	11,473,750	11,262,468	11,874,685	13,100,862	13,599,502	14,038,972	14,561,377	15,066,519
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	82.74488538%	73.31789035%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
% 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)	\$ 872,327	\$ 3,039,965	\$ 3,686,245	\$ 2,758,989	\$ 2,867,511	\$ 2,966,558	\$ 3,076,914	\$ 3,183,683
EPA, Current Year (Object Code 8012)	\$ 873,017	\$ 3,039,965	\$ 3,686,245	\$ 2,758,989	\$ 2,867,511	\$ 2,966,558	\$ 3,076,914	\$ 3,183,683
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 17,045.00	\$ 2,188.00	\$ (38,578.00)	\$ (30,449.00)	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Cascade Union Elementary (69914) - Cascade UESD LCFF 2022/23 I1				12/14/2022				
	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)	\$ 8,502,311	\$ 8,502,311	\$ 8,859,338	\$ 9,913,933	\$ 10,301,394	\$ 10,652,213	\$ 11,048,597	\$ 11,431,875
Supplemental and Concentration Grant funding in the LCAP year	\$ 2,633,251	\$ 2,421,969	\$ 2,677,159	\$ 2,786,855	\$ 2,876,510	\$ 2,948,212	\$ 3,057,919	\$ 3,164,000
Percentage to Increase or Improve Services	30.97%	28.49%	30.22%	28.11%	27.92%	27.68%	27.68%	27.68%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	1,095	1,028	1,058	1,053	1,053	1,053	1,053	1,053
COE Enrollment	2	3	3	3	3	3	3	3
Total Enrollment	1,097	1,031	1,061	1,056	1,056	1,056	1,056	1,056
Unduplicated Pupil Count								
Unduplicated Pupil Count	897	773	799	786	786	786	786	786
COE Unduplicated Pupil Count	1	3	2	2	2	2	2	2
Total Unduplicated Pupil Count	898	776	801	788	788	788	788	788
Rolling %, Supplemental Grant	83.5300%	79.9800%	77.6100%	75.1300%	74.9100%	74.6200%	74.6200%	74.6200%
Rolling %, Concentration Grant	83.5300%	79.9800%	77.6100%	75.1300%	74.9100%	74.6200%	74.6200%	74.6200%

Cascade Union Elementary (69914) - Cascade UESD LCFF 2022/23 I1				12/14/2022				
	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				465.30	465.30	449.73	440.10	445.10
Grades 4-6				306.18	306.18	312.87	310.60	315.60
Grades 7-8				236.32	236.32	219.78	215.20	219.20
Grades 9-12				-	-	-	-	-
LCFF Subtotal	-	-	-	1,007.80	1,007.80	982.38	965.90	979.90
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	1,007.80	1,007.80	982.38	965.90	979.90
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3				465.30	449.73	440.10	445.10	445.10
Grades 4-6				306.18	312.87	310.60	315.60	315.60
Grades 7-8				236.32	219.78	215.20	219.20	219.20
Grades 9-12				-	-	-	-	-
LCFF Subtotal	-	-	-	1,007.80	982.38	965.90	979.90	979.90
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	1,007.80	982.38	965.90	979.90	979.90
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	432.88	465.30	465.30	449.73	440.10	445.10	445.10	445.10
Grades 4-6	318.91	306.18	306.18	312.87	310.60	315.60	315.60	315.60
Grades 7-8	228.50	236.32	236.32	219.78	215.20	219.20	219.20	219.20
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	980.29	1,007.80	1,007.80	982.38	965.90	979.90	979.90	979.90
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	980.29	1,007.80	1,007.80	982.38	965.90	979.90	979.90	979.90
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)								
Grades TK-3				460.11	451.71	444.98	443.43	445.10
Grades 4-6				308.41	309.88	313.02	313.93	315.60
Grades 7-8				230.81	223.77	218.06	217.87	219.20
Grades 9-12				-	-	-	-	-
LCFF Subtotal				999.33	985.36	976.06	975.23	979.90
NSS				-	-	-	-	-
Combined Subtotal				999.33	985.36	976.06	975.23	979.90
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	(1.35)	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	465.30	465.30	407.88	440.10	445.10	445.10	445.10	445.10
Grades 4-6	306.18	306.18	283.76	310.60	315.60	315.60	315.60	315.60
Grades 7-8	236.32	236.32	199.33	215.20	219.20	219.20	219.20	219.20
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,007.80	1,007.80	890.97	965.90	979.90	979.90	979.90	979.90
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,007.80	1,007.80	890.97	965.90	979.90	979.90	979.90	979.90
Change in LCFF ADA (excludes NSS ADA)	27.51 Increase	- No Change	(116.83) Decline	(16.48) Decline	14.00 Increase	- No Change	- No Change	- No Change

Cascade Union Elementary (69914) - Cascade UESD LCFF 2022/23 I1				12/14/2022				
	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	1,038.42		910.89					
Total Enrollment	1,097.00		1,061.00					
Attendance Yield	94.6600%		85.8520%					
Quotient			1.1026					
2021-22 Proxy ADA								
Grades TK-3			449.73					
Grades 4-6			312.87					
Grades 7-8			219.78					
Grades 9-12			-					
Subtotal			982.38					
NSS								
Combined Subtotal								
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	465.30	465.30	465.30	460.11	451.71	445.10	445.10	445.10
Grades 4-6	306.18	306.18	306.18	308.41	309.88	315.60	315.60	315.60
Grades 7-8	236.32	236.32	236.32	230.81	223.77	219.20	219.20	219.20
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1,007.80	1,007.80	1,007.80	999.33	985.36	979.90	979.90	979.90
	<i>Current</i>	<i>Current</i>	<i>Prior</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>Current</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	11.65	11.65	8.81	7.17	7.17	7.17	7.17	7.17
Grades 4-6	8.60	8.60	8.85	7.22	7.22	7.22	7.22	7.22
Grades 7-8	10.37	10.37	4.30	3.94	3.94	3.94	3.94	3.94
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	30.62	30.62	21.96	18.33	18.33	18.33	18.33	18.33
ACTUAL ADA (Current Year Only)								
Grades TK-3	476.95	476.95	415.87	447.27	452.27	452.27	452.27	452.27
Grades 4-6	314.78	314.78	291.79	317.82	322.82	322.82	322.82	322.82
Grades 7-8	246.69	246.69	203.23	219.14	223.14	223.14	223.14	223.14
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	1,038.42	1,038.42	910.89	984.23	998.23	998.23	998.23	998.23
TOTAL FUNDED ADA								
Grades TK-3	476.95	476.95	474.11	467.28	458.88	452.27	452.27	452.27
Grades 4-6	314.78	314.78	315.03	315.63	317.10	322.82	322.82	322.82
Grades 7-8	246.69	246.69	240.62	234.75	227.71	223.14	223.14	223.14
Grades 9-12	-	-	-	-	-	-	-	-
Total	1,038.42	1,038.42	1,029.76	1,017.66	1,003.69	998.23	998.23	998.23
Funded Difference (Funded ADA less Actual ADA)								
	-	-	118.87	33.43	5.46	-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA				22.00	22.00	22.00	22.00	22.00

Cascade Union Elementary (69914) - Cascade UESD LCFF 2022/23 I1			12/14/2022						
	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	\$ 11,136	\$ 10,925	\$ 11,635	\$ 12,964	\$ 13,642	\$ 14,162	\$ 14,689	\$ 15,199	
Grades 4-6	\$ 10,239	\$ 10,045	\$ 10,697	\$ 11,919	\$ 12,543	\$ 13,022	\$ 13,506	\$ 13,974	
Grades 7-8	\$ 10,543	\$ 10,343	\$ 11,014	\$ 12,273	\$ 12,914	\$ 13,407	\$ 13,907	\$ 14,389	
Grades 9-12	\$ 12,537	\$ 12,299	\$ 13,096	\$ 14,593	\$ 15,355	\$ 15,940	\$ 16,534	\$ 17,109	
Base Grants									
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,659	\$ 10,047	\$ 10,421	\$ 10,783	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 9,805	\$ 10,199	\$ 10,578	\$ 10,945	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,095	\$ 10,501	\$ 10,892	\$ 11,270	
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 11,102	\$ 11,699	\$ 12,169	\$ 12,622	\$ 13,060	
Grade Span Adjustment									
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 953	\$ 1,005	\$ 1,045	\$ 1,084	\$ 1,121	
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 289	\$ 304	\$ 316	\$ 328	\$ 340	
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 8,503	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,664	\$ 11,092	\$ 11,505	\$ 11,904	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 9,805	\$ 10,199	\$ 10,578	\$ 10,945	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,095	\$ 10,501	\$ 10,892	\$ 11,270	
Grades 9-12	\$ 9,572	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,003	\$ 12,485	\$ 12,950	\$ 13,400	
Prorated Base Grants									
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,659	\$ 10,047	\$ 10,421	\$ 10,783	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 9,304	\$ 9,805	\$ 10,199	\$ 10,578	\$ 10,945	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,095	\$ 10,501	\$ 10,892	\$ 11,270	
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 11,102	\$ 11,699	\$ 12,169	\$ 12,622	\$ 13,060	
Prorated Grade Span Adjustment									
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 953	\$ 1,005	\$ 1,045	\$ 1,084	\$ 1,121	
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 289	\$ 304	\$ 316	\$ 328	\$ 340	
Supplemental Grant									
	20%	20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$ 1,701	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,133	\$ 2,218	\$ 2,301	\$ 2,381	
Grades 4-6	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,861	\$ 1,961	\$ 2,040	\$ 2,116	\$ 2,189	
Grades 7-8	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,019	\$ 2,100	\$ 2,178	\$ 2,254	
Grades 9-12	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,401	\$ 2,497	\$ 2,590	\$ 2,680	
Actual - 1.00 ADA, Local UPP as follows:									
	83.53%	79.98%	77.61%	75.13%	74.91%	74.62%	74.62%	74.62%	
Grades TK-3	\$ 1,421	\$ 1,360	\$ 1,387	\$ 1,520	\$ 1,598	\$ 1,655	\$ 1,717	\$ 1,777	
Grades 4-6	\$ 1,306	\$ 1,251	\$ 1,275	\$ 1,398	\$ 1,469	\$ 1,522	\$ 1,579	\$ 1,633	
Grades 7-8	\$ 1,345	\$ 1,288	\$ 1,313	\$ 1,439	\$ 1,512	\$ 1,567	\$ 1,626	\$ 1,682	
Grades 9-12	\$ 1,599	\$ 1,531	\$ 1,561	\$ 1,712	\$ 1,798	\$ 1,863	\$ 1,933	\$ 2,000	
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	\$ 6,932	\$ 7,210	\$ 7,478	\$ 7,738	
Grades 4-6	\$ 3,909	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,373	\$ 6,629	\$ 6,876	\$ 7,114	
Grades 7-8	\$ 4,025	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,562	\$ 6,826	\$ 7,080	\$ 7,326	
Grades 9-12	\$ 4,786	\$ 4,786	\$ 6,537	\$ 7,404	\$ 7,802	\$ 8,115	\$ 8,418	\$ 8,710	
Actual - 1.00 ADA, Local UPP >55% as follows:									
	28.5300%	24.9800%	22.6100%	20.1300%	19.9100%	19.6200%	19.6200%	19.6200%	
Grades TK-3	\$ 1,213	\$ 1,062	\$ 1,313	\$ 1,324	\$ 1,380	\$ 1,415	\$ 1,467	\$ 1,518	
Grades 4-6	\$ 1,115	\$ 976	\$ 1,207	\$ 1,217	\$ 1,269	\$ 1,301	\$ 1,349	\$ 1,396	
Grades 7-8	\$ 1,148	\$ 1,005	\$ 1,243	\$ 1,253	\$ 1,306	\$ 1,339	\$ 1,389	\$ 1,437	
Grades 9-12	\$ 1,365	\$ 1,196	\$ 1,478	\$ 1,490	\$ 1,553	\$ 1,592	\$ 1,652	\$ 1,709	

District	Cascade Union Elementary School District
Budget Period	2022/23 First Interim Budget

SB858, chaptered on June 20, 2014, imposes new requirements for budgets beginning with 2015/16. As stated in Ed Code 42127(a)(2)(B), the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties adopted by the state board, shall, in conjunction with the public hearing to adopt the budget, provide all of the following for public review and discussion:

1. The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
2. The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
3. A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

The governing board of a school district shall include this required information in its budgetary submission each time it files an adopted or revised budget with the county superintendent of schools.

The attached schedule provides the required disclosure for the District for this budget period.

2022/23 First Interim Budget
Balances Above Minimum Reserve Requirements

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances above the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Reasons for Fund Balances Above the Minimum Reserve for Economic Uncertainties					
Form	Fund	Description of Need	2022-23	2023-24	2024-25
01	General Fund	Reserve for Future Deficits	\$2,519,959.00	\$1,747,569.00	\$884,792.00
Insert Lines above as needed					
Total of Substantiated Needs			\$2,519,959.00	\$1,747,569.00	\$884,792.00

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Model BR23-01 First Interim Budget

Fiscal Year 2022/23

Cascade UESD General Fund

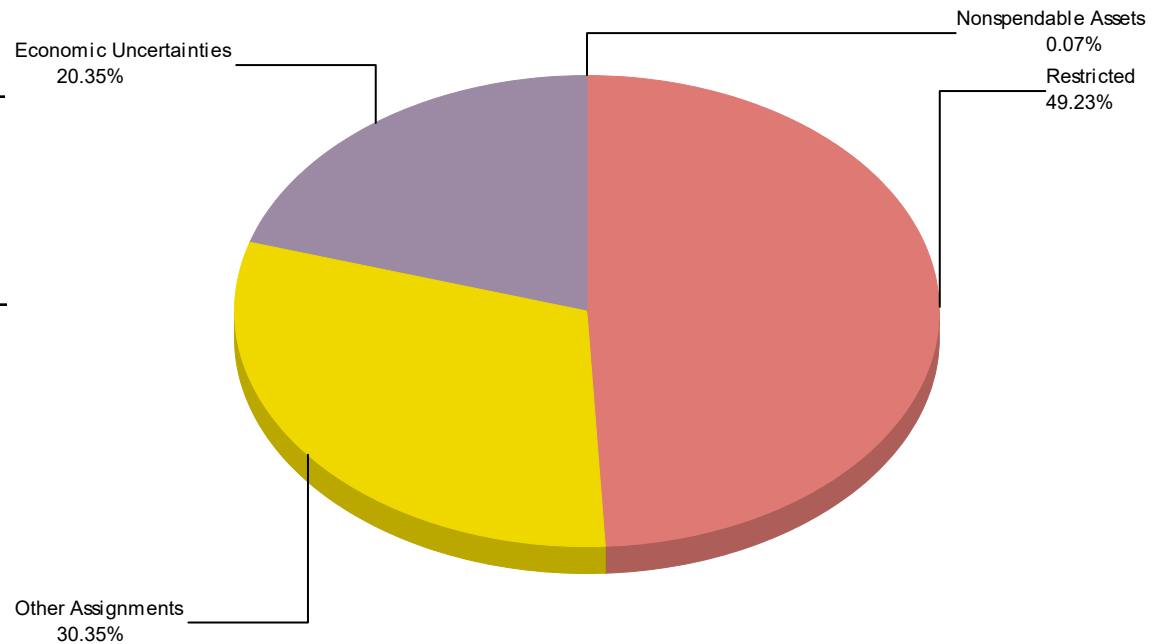
	Dollars per ADA	Total Amount
Beginning Fund Balance	\$4,408.57	\$4,338,035
+ Total Resources	\$24,230.65	\$23,842,959
- Total Uses	\$20,200.94	\$19,877,729
Ending Fund Balance	\$8,438.28	\$8,303,265
Fund Balance Difference	\$4,029.71	\$3,965,230

Ending Fund Balance Components

Ending Fund Balance Components

Amount

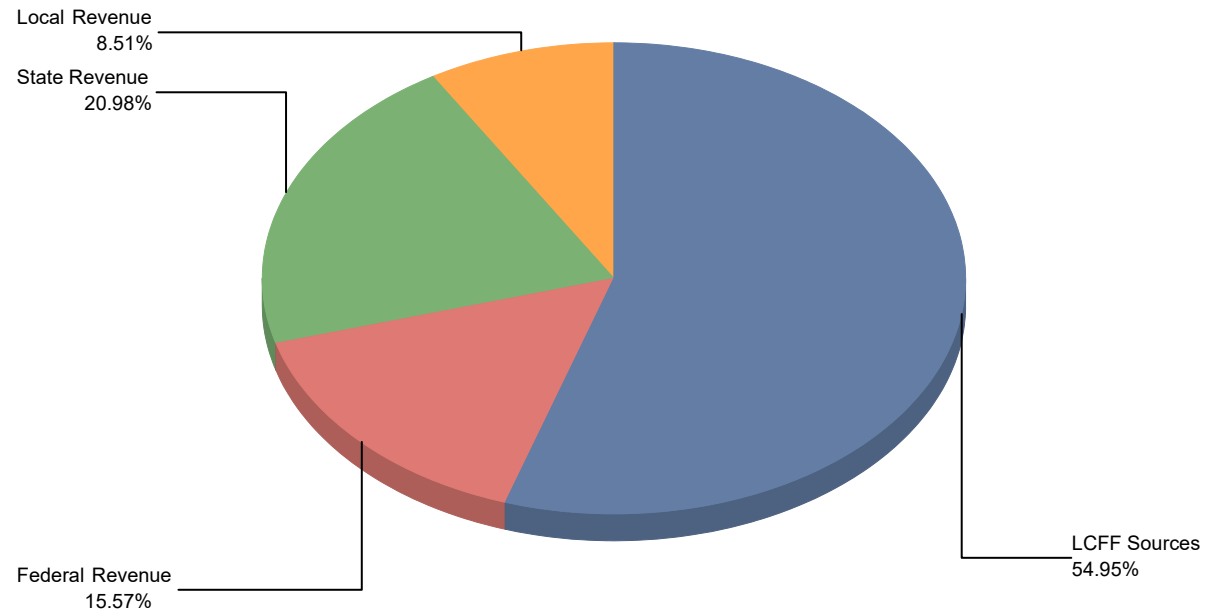
Nonspendable Assets	5,500
Restricted	4,087,806
Stabilization Arrangements	0
Other Committed	0
Other Assignments	2,519,959
Reserve for Economic Uncertainties	1,690,000
Other Assigned	0



Total Revenue Summary

(as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	13,313.88	13,100,862
Federal Revenue	3,771.54	3,711,200
Other State Revenue	5,083.49	5,002,157
Other Local Revenue	2,061.73	2,028,740
Total Revenue	\$24,230.65	\$23,842,959
Transfer In & Others	\$0.00	\$0
Total Resources	\$24,230.65	\$23,842,959



Model BR23-01 First Interim Budget

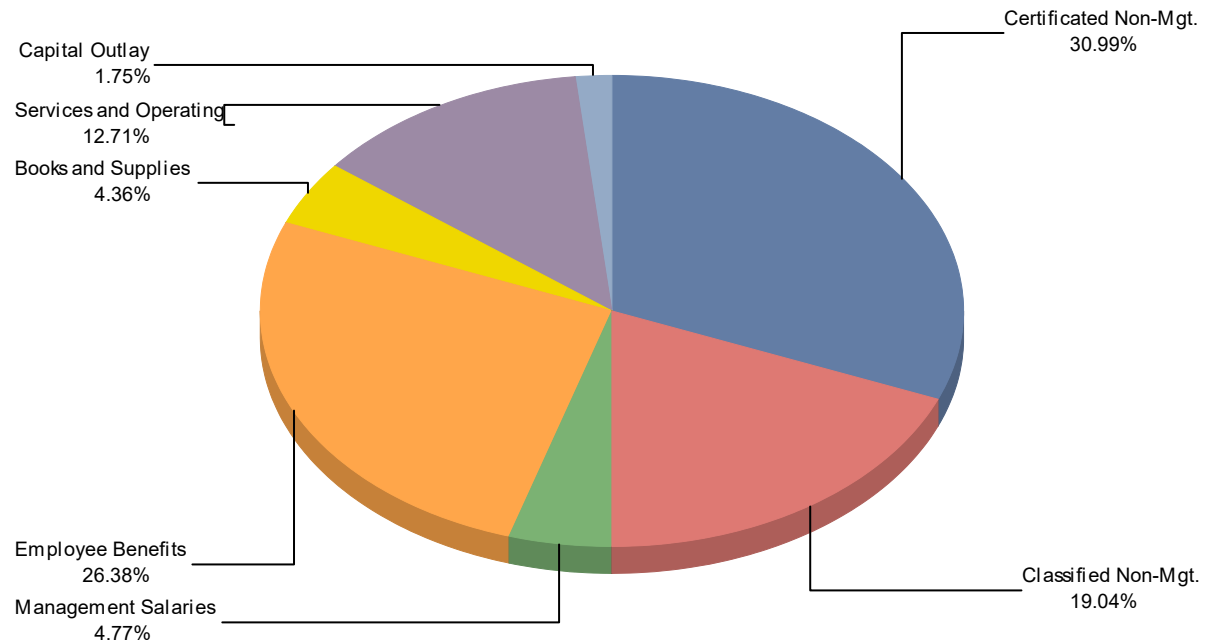
Fiscal Year 2022/23

Cascade UESD General Fund

Total Expenditure Summary

(as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	6,243.48	6,143,580
Class. Non-Mgt. Salaries	3,836.23	3,774,854
Management Salaries	961.14	945,766
Employee Benefits	5,314.85	5,229,814
Books and Supplies	877.81	863,762
Services and Operating	2,560.61	2,519,642
Capital Outlay	352.70	347,053
Other Outgo	20.57-	20,237-
Total Expenditure	\$20,126.25	\$19,804,234
Transfer out and Other:	\$74.69	\$73,495
Total Uses	\$20,200.94	\$19,877,729



Model BR23-01 First Interim Budget

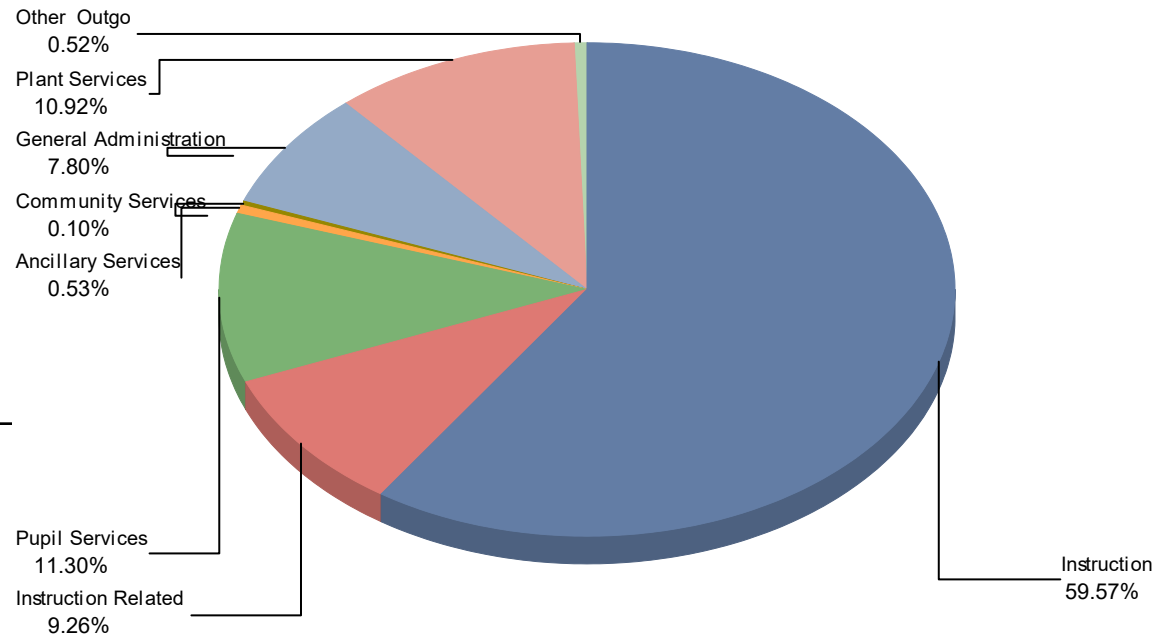
Fiscal Year 2022/23

Cascade UESD General Fund

Total Expenditure by Function Summary

(as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	12,032.84	11,840,317
Instruction Related Services	1,871.01	1,841,074
Pupil Services	2,283.14	2,246,606
Ancillary Services	106.09	104,388
Community Services	21.02	20,686
Enterprise	0.00	0
General Administration*	1,575.57	1,550,364
Plant Services	2,205.32	2,170,036
Other Outgo	105.95	104,258
Total	\$20,200.94	\$19,877,729



* General Administration Expenditure Breakdown:

Board and Supt. Administration	408.64	402,105
Other General Administration	883.10	868,974
Centralized Data Processing	283.83	279,285

G = General
Ledger Data; S =
Supplemental
Data

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	12,481,442.00	12,481,442.00	2,864,072.02	13,100,862.00	619,420.00	5.0%
2) Federal Revenue		8100-8299	29,640.00	29,640.00	0.00	29,640.00	0.00	0.0%
3) Other State Revenue		8300-8599	205,675.00	205,675.00	3,054.75	212,978.00	7,303.00	3.6%
4) Other Local Revenue		8600-8799	1,271,077.00	1,271,077.00	145,847.82	753,852.00	(517,225.00)	-40.7%
5) TOTAL, REVENUES			13,987,834.00	13,987,834.00	3,012,974.59	14,097,332.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,253,399.00	4,253,399.00	1,172,469.66	4,213,520.00	39,879.00	0.9%
2) Classified Salaries		2000-2999	2,262,767.00	2,262,767.00	674,674.59	2,208,737.00	54,030.00	2.4%
3) Employee Benefits		3000-3999	2,900,075.00	2,900,075.00	778,724.31	2,753,250.00	146,825.00	5.1%
4) Books and Supplies		4000-4999	658,950.00	658,950.00	193,375.90	567,950.00	91,000.00	13.8%
5) Services and Other Operating Expenditures		5000-5999	1,326,404.00	1,326,404.00	490,067.84	1,111,776.00	214,628.00	16.2%
6) Capital Outlay		6000-6999	0.00	0.00	3,676.97	36,199.00	(36,199.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	19,765.00	19,765.00	0.00	19,765.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(98,117.00)	(98,117.00)	0.00	(88,117.00)	(10,000.00)	10.2%
9) TOTAL, EXPENDITURES			11,323,243.00	11,323,243.00	3,312,989.27	10,823,080.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,664,591.00	2,664,591.00	(300,014.68)	3,274,252.00		
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	119,359.00	119,359.00	0.00	23,495.00	95,864.00	80.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,526,778.00)	(2,526,778.00)	0.00	(2,474,581.00)	52,197.00	-2.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,646,137.00)	(2,646,137.00)	0.00	(2,498,076.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,454.00	18,454.00	(300,014.68)	776,176.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,086,669.00	3,086,669.00		3,439,283.00	352,614.00	11.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,086,669.00	3,086,669.00		3,439,283.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,086,669.00	3,086,669.00		3,439,283.00		
2) Ending Balance, June 30 (E + F1e)			3,105,123.00	3,105,123.00		4,215,459.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,500.00	5,500.00		5,500.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,392,723.00	1,392,723.00		2,519,959.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,706,900.00	1,706,900.00		1,690,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,436,183.00	7,436,183.00	2,275,392.00	7,578,894.00	142,711.00	1.9%
Education Protection Account State Aid - Current Year		8012	2,557,473.00	2,557,473.00	695,624.00	2,758,989.00	201,516.00	7.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	38,064.00	38,064.00	0.00	38,531.00	467.00	1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,083,934.00	3,083,934.00	0.00	3,411,326.00	327,392.00	10.6%
Unsecured Roll Taxes		8042	145,970.00	145,970.00	145,974.68	155,027.00	9,057.00	6.2%
Prior Years' Taxes		8043	2,128.00	2,128.00	1,658.61	2,872.00	744.00	35.0%
Supplemental Taxes		8044	41,623.00	41,623.00	17,188.73	106,647.00	65,024.00	156.2%
Education Revenue Augmentation Fund (ERAF)		8045	(131,336.00)	(131,336.00)	0.00	(146,240.00)	(14,904.00)	11.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	256,884.00	256,884.00	0.00	298,322.00	41,438.00	16.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			13,430,923.00	13,430,923.00	3,135,838.02	14,204,368.00	773,445.00	5.8%
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	(949,481.00)	(949,481.00)	(271,766.00)	(1,103,506.00)	(154,025.00)	16.2%
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			12,481,442.00	12,481,442.00	2,864,072.02	13,100,862.00	619,420.00	5.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	29,640.00	29,640.00	0.00	29,640.00	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			29,640.00	29,640.00	0.00	29,640.00	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	35,775.00	35,775.00	0.00	35,775.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	169,900.00	169,900.00	3,054.75	177,203.00	7,303.00	4.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			205,675.00	205,675.00	3,054.75	212,978.00	7,303.00	3.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	975.00	975.00	0.00	975.00	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	1,225.00	1,225.00	1,228.32	1,225.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	5,797.58	20,000.00	5,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,143,441.00	1,143,441.00	116,428.40	623,786.00	(519,655.00)	-45.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	14,450.00	14,450.00	6,075.00	14,450.00	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		

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	95,986.00	95,986.00	16,318.52	93,416.00	(2,570.00)	-2.7%
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			1,271,077.00	1,271,077.00	145,847.82	753,852.00	(517,225.00)	-40.7%
TOTAL, REVENUES			13,987,834.00	13,987,834.00	3,012,974.59	14,097,332.00	109,498.00	0.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,540,153.00	3,540,153.00	922,921.95	3,441,084.00	99,069.00	2.8%
Certificated Pupil Support Salaries		1200	130,818.00	130,818.00	37,165.99	130,459.00	359.00	0.3%
Certificated Supervisors' and Administrators' Salaries		1300	582,428.00	582,428.00	212,381.72	641,977.00	(59,549.00)	-10.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,253,399.00	4,253,399.00	1,172,469.66	4,213,520.00	39,879.00	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	387,622.00	387,622.00	127,586.79	472,500.00	(84,878.00)	-21.9%
Classified Support Salaries		2200	1,141,718.00	1,141,718.00	290,145.79	929,944.00	211,774.00	18.5%
Classified Supervisors' and Administrators' Salaries		2300	72,308.00	72,308.00	31,788.00	91,864.00	(19,556.00)	-27.0%
Clerical, Technical and Office Salaries		2400	416,120.00	416,120.00	146,354.14	434,428.00	(18,308.00)	-4.4%
Other Classified Salaries		2900	244,999.00	244,999.00	78,799.87	280,001.00	(35,002.00)	-14.3%
TOTAL, CLASSIFIED SALARIES			2,262,767.00	2,262,767.00	674,674.59	2,208,737.00	54,030.00	2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	739,667.00	739,667.00	190,246.01	733,788.00	5,879.00	0.8%
PERS		3201-3202	644,706.00	644,706.00	175,894.55	592,271.00	52,435.00	8.1%
OASDI/Medicare/Alternative		3301-3302	246,114.00	246,114.00	70,289.83	234,697.00	11,417.00	4.6%
Health and Welfare Benefits		3401-3402	979,204.00	979,204.00	255,589.20	892,881.00	86,323.00	8.8%
Unemployment Insurance		3501-3502	36,324.00	36,324.00	8,776.42	35,495.00	829.00	2.3%
Workers' Compensation		3601-3602	204,322.00	204,322.00	61,141.88	212,067.00	(7,745.00)	-3.8%
OPEB, Allocated		3701-3702	32,400.00	32,400.00	11,300.00	32,400.00	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	17,338.00	17,338.00	5,486.42	19,651.00	(2,313.00)	-13.3%
TOTAL, EMPLOYEE BENEFITS			2,900,075.00	2,900,075.00	778,724.31	2,753,250.00	146,825.00	5.1%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,800.00	4,800.00	8,184.76	14,500.00	(9,700.00)	-202.1%
Materials and Supplies		4300	532,200.00	532,200.00	165,362.37	452,000.00	80,200.00	15.1%
Noncapitalized Equipment		4400	121,950.00	121,950.00	19,828.77	101,450.00	20,500.00	16.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			658,950.00	658,950.00	193,375.90	567,950.00	91,000.00	13.8%
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	22,800.00	22,800.00	6,753.78	27,100.00	(4,300.00)	-18.9%
Dues and Memberships		5300	15,500.00	15,500.00	15,098.67	15,800.00	(300.00)	-1.9%
Insurance		5400-5450	132,149.00	132,149.00	139,885.00	139,885.00	(7,736.00)	-5.9%
Operations and Housekeeping Services		5500	465,500.00	465,500.00	137,850.07	481,000.00	(15,500.00)	-3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	133,500.00	133,500.00	46,182.23	142,300.00	(8,800.00)	-6.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	(168,186.00)	168,186.00	New
Transfers of Direct Costs - Interfund		5750	(31,000.00)	(31,000.00)	(16,430.13)	(111,000.00)	80,000.00	-258.1%
Professional/Consulting Services and Operating Expenditures		5800	497,855.00	497,855.00	149,434.12	494,777.00	3,078.00	0.6%
Communications		5900	90,100.00	90,100.00	11,294.10	90,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,326,404.00	1,326,404.00	490,067.84	1,111,776.00	214,628.00	16.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	3,676.97	36,199.00	(36,199.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	3,676.97	36,199.00	(36,199.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	18,765.00	18,765.00	0.00	18,765.00	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	1,000.00	1,000.00	0.00	1,000.00	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%

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)			19,765.00	19,765.00	0.00	19,765.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(37,117.00)	(37,117.00)	0.00	(37,117.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(61,000.00)	(61,000.00)	0.00	(51,000.00)	(10,000.00)	16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(98,117.00)	(98,117.00)	0.00	(88,117.00)	(10,000.00)	10.2%
TOTAL, EXPENDITURES			11,323,243.00	11,323,243.00	3,312,989.27	10,823,080.00	500,163.00	4.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	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	94,359.00	94,359.00	0.00	23,495.00	70,864.00	75.1%
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	25,000.00	25,000.00	0.00	0.00	25,000.00	100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			119,359.00	119,359.00	0.00	23,495.00	95,864.00	80.3%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,526,778.00)	(2,526,778.00)	0.00	(2,474,581.00)	52,197.00	-2.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,526,778.00)	(2,526,778.00)	0.00	(2,474,581.00)	52,197.00	-2.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,646,137.00)	(2,646,137.00)	0.00	(2,498,076.00)	148,061.00	-5.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,091,175.00	4,091,175.00	195,766.00	3,681,560.00	(409,615.00)	-10.0%
3) Other State Revenue		8300-8599	1,159,097.00	1,159,097.00	569,816.81	4,789,179.00	3,630,082.00	313.2%
4) Other Local Revenue		8600-8799	1,024,992.00	1,024,992.00	358,164.24	1,274,888.00	249,896.00	24.4%
5) TOTAL, REVENUES			6,275,264.00	6,275,264.00	1,123,747.05	9,745,627.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,582,267.00	2,582,267.00	791,455.31	2,700,352.00	(118,085.00)	-4.6%
2) Classified Salaries		2000-2999	1,693,766.00	1,693,766.00	535,825.99	1,741,591.00	(47,825.00)	-2.8%
3) Employee Benefits		3000-3999	2,496,111.00	2,496,111.00	518,214.10	2,476,564.00	19,547.00	0.8%
4) Books and Supplies		4000-4999	516,031.00	516,031.00	124,547.23	295,812.00	220,219.00	42.7%
5) Services and Other Operating Expenditures		5000-5999	1,189,395.00	1,189,395.00	523,645.07	1,407,866.00	(218,471.00)	-18.4%
6) Capital Outlay		6000-6999	62,509.00	62,509.00	25,489.12	310,854.00	(248,345.00)	-397.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,998.00	10,998.00	0.00	10,998.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	37,117.00	37,117.00	0.00	37,117.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,588,194.00	8,588,194.00	2,519,176.82	8,981,154.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,312,930.00)	(2,312,930.00)	(1,395,429.77)	764,473.00		
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	50,000.00	50,000.00	0.00	50,000.00	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	2,526,778.00	2,526,778.00	0.00	2,474,581.00	(52,197.00)	-2.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,476,778.00	2,476,778.00	0.00	2,424,581.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			163,848.00	163,848.00	(1,395,429.77)	3,189,054.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	799,029.00	799,029.00		898,752.00	99,723.00	12.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			799,029.00	799,029.00		898,752.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			799,029.00	799,029.00		898,752.00		
2) Ending Balance, June 30 (E + F1e)			962,877.00	962,877.00		4,087,806.00		
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		

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	962,877.00	962,877.00		4,087,806.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	327,290.00	327,290.00	0.00	330,878.00	3,588.00	1.1%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	10,998.00	10,998.00	0.00	10,998.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	664,312.00	664,312.00	0.00	631,935.00	(32,377.00)	-4.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	66,644.00	66,644.00	0.00	62,392.00	(4,252.00)	-6.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	7,605.00	7,605.00	0.00	7,605.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	50,629.00	50,629.00	1,041.00	53,176.00	2,547.00	5.0%
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	2,963,697.00	2,963,697.00	194,725.00	2,584,576.00	(379,121.00)	-12.8%
TOTAL, FEDERAL REVENUE			4,091,175.00	4,091,175.00	195,766.00	3,681,560.00	(409,615.00)	-10.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
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	67,700.00	67,700.00	3,348.55	69,800.00	2,100.00	3.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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	1,091,397.00	1,091,397.00	566,468.26	4,719,379.00	3,627,982.00	332.4%
TOTAL, OTHER STATE REVENUE			1,159,097.00	1,159,097.00	569,816.81	4,789,179.00	3,630,082.00	313.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	15,000.00	15,000.00	20,305.42	95,078.00	80,078.00	533.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	54,775.00	54,775.00	52,533.12	115,075.00	60,300.00	110.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	865,217.00	865,217.00	285,325.70	974,735.00	109,518.00	12.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,024,992.00	1,024,992.00	358,164.24	1,274,888.00	249,896.00	24.4%
TOTAL, REVENUES			6,275,264.00	6,275,264.00	1,123,747.05	9,745,627.00	3,470,363.00	55.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,174,194.00	2,174,194.00	702,387.27	2,351,652.00	(177,458.00)	-8.2%
Certificated Pupil Support Salaries		1200	297,778.00	297,778.00	48,522.86	220,385.00	77,393.00	26.0%
Certificated Supervisors' and Administrators' Salaries		1300	110,295.00	110,295.00	40,545.18	128,315.00	(18,020.00)	-16.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,582,267.00	2,582,267.00	791,455.31	2,700,352.00	(118,085.00)	-4.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	822,761.00	822,761.00	224,093.37	769,333.00	53,428.00	6.5%
Classified Support Salaries		2200	361,287.00	361,287.00	193,495.03	629,857.00	(268,570.00)	-74.3%
Classified Supervisors' and Administrators' Salaries		2300	151,318.00	151,318.00	29,359.32	83,610.00	67,708.00	44.7%
Clerical, Technical and Office Salaries		2400	252,816.00	252,816.00	75,086.16	228,294.00	24,522.00	9.7%
Other Classified Salaries		2900	105,584.00	105,584.00	13,792.11	30,497.00	75,087.00	71.1%
TOTAL, CLASSIFIED SALARIES			1,693,766.00	1,693,766.00	535,825.99	1,741,591.00	(47,825.00)	-2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,160,014.00	1,160,014.00	129,784.85	1,148,224.00	11,790.00	1.0%
PERS		3201-3202	425,454.00	425,454.00	133,031.39	456,409.00	(30,955.00)	-7.3%
OASDI/Medicare/Alternative		3301-3302	159,503.00	159,503.00	52,646.98	170,894.00	(11,391.00)	-7.1%
Health and Welfare Benefits		3401-3402	584,344.00	584,344.00	148,872.00	519,758.00	64,586.00	11.1%
Unemployment Insurance		3501-3502	20,280.00	20,280.00	6,338.77	21,134.00	(854.00)	-4.2%
Workers' Compensation		3601-3602	133,370.00	133,370.00	43,765.74	146,305.00	(12,935.00)	-9.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,146.00	13,146.00	3,774.37	13,840.00	(694.00)	-5.3%
TOTAL, EMPLOYEE BENEFITS			2,496,111.00	2,496,111.00	518,214.10	2,476,564.00	19,547.00	0.8%
BOOKS AND SUPPLIES								

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	215,000.00	215,000.00	0.00	0.00	215,000.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	256,381.00	256,381.00	103,375.60	257,712.00	(1,331.00)	-0.5%
Noncapitalized Equipment		4400	44,650.00	44,650.00	21,171.63	38,100.00	6,550.00	14.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			516,031.00	516,031.00	124,547.23	295,812.00	220,219.00	42.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	193,000.00	193,000.00	0.00	93,000.00	100,000.00	51.8%
Travel and Conferences		5200	74,749.00	74,749.00	22,141.83	109,031.00	(34,282.00)	-45.9%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	6,264.00	6,264.00	8,085.00	8,085.00	(1,821.00)	-29.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	155,500.00	155,500.00	154,343.42	242,000.00	(86,500.00)	-55.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	168,186.00	(168,186.00)	New
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	753,382.00	753,382.00	334,380.21	781,064.00	(27,682.00)	-3.7%
Communications		5900	11,500.00	11,500.00	4,694.61	11,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,189,395.00	1,189,395.00	523,645.07	1,407,866.00	(218,471.00)	-18.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	9,720.00	261,345.00	(261,345.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	62,509.00	62,509.00	15,769.12	49,509.00	13,000.00	20.8%
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			62,509.00	62,509.00	25,489.12	310,854.00	(248,345.00)	-397.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	10,998.00	10,998.00	0.00	10,998.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,998.00	10,998.00	0.00	10,998.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	37,117.00	37,117.00	0.00	37,117.00	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			37,117.00	37,117.00	0.00	37,117.00	0.00	0.0%
TOTAL, EXPENDITURES			8,588,194.00	8,588,194.00	2,519,176.82	8,981,154.00	(392,960.00)	-4.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,526,778.00	2,526,778.00	0.00	2,474,581.00	(52,197.00)	-2.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,526,778.00	2,526,778.00	0.00	2,474,581.00	(52,197.00)	-2.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,476,778.00	2,476,778.00	0.00	2,424,581.00	52,197.00	2.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	12,481,442.00	12,481,442.00	2,864,072.02	13,100,862.00	619,420.00	5.0%
2) Federal Revenue		8100-8299	4,120,815.00	4,120,815.00	195,766.00	3,711,200.00	(409,615.00)	-9.9%
3) Other State Revenue		8300-8599	1,364,772.00	1,364,772.00	572,871.56	5,002,157.00	3,637,385.00	266.5%
4) Other Local Revenue		8600-8799	2,296,069.00	2,296,069.00	504,012.06	2,028,740.00	(267,329.00)	-11.6%
5) TOTAL, REVENUES			20,263,098.00	20,263,098.00	4,136,721.64	23,842,959.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,835,666.00	6,835,666.00	1,963,924.97	6,913,872.00	(78,206.00)	-1.1%
2) Classified Salaries		2000-2999	3,956,533.00	3,956,533.00	1,210,500.58	3,950,328.00	6,205.00	0.2%
3) Employee Benefits		3000-3999	5,396,186.00	5,396,186.00	1,296,938.41	5,229,814.00	166,372.00	3.1%
4) Books and Supplies		4000-4999	1,174,981.00	1,174,981.00	317,923.13	863,762.00	311,219.00	26.5%
5) Services and Other Operating Expenditures		5000-5999	2,515,799.00	2,515,799.00	1,013,712.91	2,519,642.00	(3,843.00)	-0.2%
6) Capital Outlay		6000-6999	62,509.00	62,509.00	29,166.09	347,053.00	(284,544.00)	-455.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	30,763.00	30,763.00	0.00	30,763.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(61,000.00)	(61,000.00)	0.00	(51,000.00)	(10,000.00)	16.4%
9) TOTAL, EXPENDITURES			19,911,437.00	19,911,437.00	5,832,166.09	19,804,234.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			351,661.00	351,661.00	(1,695,444.45)	4,038,725.00		
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	169,359.00	169,359.00	0.00	73,495.00	95,864.00	56.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(169,359.00)	(169,359.00)	0.00	(73,495.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			182,302.00	182,302.00	(1,695,444.45)	3,965,230.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,885,698.00	3,885,698.00		4,338,035.00	452,337.00	11.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,885,698.00	3,885,698.00		4,338,035.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,885,698.00	3,885,698.00		4,338,035.00		
2) Ending Balance, June 30 (E + F1e)			4,068,000.00	4,068,000.00		8,303,265.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,500.00	5,500.00		5,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	962,877.00	962,877.00		4,087,806.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,392,723.00	1,392,723.00		2,519,959.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,706,900.00	1,706,900.00		1,690,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,436,183.00	7,436,183.00	2,275,392.00	7,578,894.00	142,711.00	1.9%
Education Protection Account State Aid - Current Year		8012	2,557,473.00	2,557,473.00	695,624.00	2,758,989.00	201,516.00	7.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	38,064.00	38,064.00	0.00	38,531.00	467.00	1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,083,934.00	3,083,934.00	0.00	3,411,326.00	327,392.00	10.6%
Unsecured Roll Taxes		8042	145,970.00	145,970.00	145,974.68	155,027.00	9,057.00	6.2%
Prior Years' Taxes		8043	2,128.00	2,128.00	1,658.61	2,872.00	744.00	35.0%
Supplemental Taxes		8044	41,623.00	41,623.00	17,188.73	106,647.00	65,024.00	156.2%
Education Revenue Augmentation Fund (ERAF)		8045	(131,336.00)	(131,336.00)	0.00	(146,240.00)	(14,904.00)	11.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	256,884.00	256,884.00	0.00	298,322.00	41,438.00	16.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			13,430,923.00	13,430,923.00	3,135,838.02	14,204,368.00	773,445.00	5.8%
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	(949,481.00)	(949,481.00)	(271,766.00)	(1,103,506.00)	(154,025.00)	16.2%
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			12,481,442.00	12,481,442.00	2,864,072.02	13,100,862.00	619,420.00	5.0%
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	327,290.00	327,290.00	0.00	330,878.00	3,588.00	1.1%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	29,640.00	29,640.00	0.00	29,640.00	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	10,998.00	10,998.00	0.00	10,998.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	664,312.00	664,312.00	0.00	631,935.00	(32,377.00)	-4.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	66,644.00	66,644.00	0.00	62,392.00	(4,252.00)	-6.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	7,605.00	7,605.00	0.00	7,605.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	50,629.00	50,629.00	1,041.00	53,176.00	2,547.00	5.0%
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	2,963,697.00	2,963,697.00	194,725.00	2,584,576.00	(379,121.00)	-12.8%
TOTAL, FEDERAL REVENUE			4,120,815.00	4,120,815.00	195,766.00	3,711,200.00	(409,615.00)	-9.9%
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	35,775.00	35,775.00	0.00	35,775.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	237,600.00	237,600.00	6,403.30	247,003.00	9,403.00	4.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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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	1,091,397.00	1,091,397.00	566,468.26	4,719,379.00	3,627,982.00	332.4%
TOTAL, OTHER STATE REVENUE			1,364,772.00	1,364,772.00	572,871.56	5,002,157.00	3,637,385.00	266.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	90,000.00	90,000.00	0.00	90,000.00	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	975.00	975.00	0.00	975.00	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	1,225.00	1,225.00	1,228.32	1,225.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	5,797.58	20,000.00	5,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,158,441.00	1,158,441.00	136,733.82	718,864.00	(439,577.00)	-37.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	14,450.00	14,450.00	6,075.00	14,450.00	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	150,761.00	150,761.00	68,851.64	208,491.00	57,730.00	38.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	865,217.00	865,217.00	285,325.70	974,735.00	109,518.00	12.7%
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			2,296,069.00	2,296,069.00	504,012.06	2,028,740.00	(267,329.00)	-11.6%
TOTAL, REVENUES			20,263,098.00	20,263,098.00	4,136,721.64	23,842,959.00	3,579,861.00	17.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,714,347.00	5,714,347.00	1,625,309.22	5,792,736.00	(78,389.00)	-1.4%
Certificated Pupil Support Salaries		1200	428,596.00	428,596.00	85,688.85	350,844.00	77,752.00	18.1%
Certificated Supervisors' and Administrators' Salaries		1300	692,723.00	692,723.00	252,926.90	770,292.00	(77,569.00)	-11.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,835,666.00	6,835,666.00	1,963,924.97	6,913,872.00	(78,206.00)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,210,383.00	1,210,383.00	351,680.16	1,241,833.00	(31,450.00)	-2.6%
Classified Support Salaries		2200	1,503,005.00	1,503,005.00	483,640.82	1,559,801.00	(56,796.00)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	223,626.00	223,626.00	61,147.32	175,474.00	48,152.00	21.5%
Clerical, Technical and Office Salaries		2400	668,936.00	668,936.00	221,440.30	662,722.00	6,214.00	0.9%
Other Classified Salaries		2900	350,583.00	350,583.00	92,591.98	310,498.00	40,085.00	11.4%
TOTAL, CLASSIFIED SALARIES			3,956,533.00	3,956,533.00	1,210,500.58	3,950,328.00	6,205.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,899,681.00	1,899,681.00	320,030.86	1,882,012.00	17,669.00	0.9%
PERS		3201-3202	1,070,160.00	1,070,160.00	308,925.94	1,048,680.00	21,480.00	2.0%
OASDI/Medicare/Alternative		3301-3302	405,617.00	405,617.00	122,936.81	405,591.00	26.00	0.0%
Health and Welfare Benefits		3401-3402	1,563,548.00	1,563,548.00	404,461.20	1,412,639.00	150,909.00	9.7%
Unemployment Insurance		3501-3502	56,604.00	56,604.00	15,115.19	56,629.00	(25.00)	0.0%
Workers' Compensation		3601-3602	337,692.00	337,692.00	104,907.62	358,372.00	(20,680.00)	-6.1%
OPEB, Allocated		3701-3702	32,400.00	32,400.00	11,300.00	32,400.00	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	30,484.00	30,484.00	9,260.79	33,491.00	(3,007.00)	-9.9%
TOTAL, EMPLOYEE BENEFITS			5,396,186.00	5,396,186.00	1,296,938.41	5,229,814.00	166,372.00	3.1%
BOOKS AND SUPPLIES								

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Approved Textbooks and Core Curricula Materials		4100	215,000.00	215,000.00	0.00	0.00	215,000.00	100.0%
Books and Other Reference Materials		4200	4,800.00	4,800.00	8,184.76	14,500.00	(9,700.00)	-202.1%
Materials and Supplies		4300	788,581.00	788,581.00	268,737.97	709,712.00	78,869.00	10.0%
Noncapitalized Equipment		4400	166,600.00	166,600.00	41,000.40	139,550.00	27,050.00	16.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,174,981.00	1,174,981.00	317,923.13	863,762.00	311,219.00	26.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	193,000.00	193,000.00	0.00	93,000.00	100,000.00	51.8%
Travel and Conferences		5200	97,549.00	97,549.00	28,895.61	136,131.00	(38,582.00)	-39.6%
Dues and Memberships		5300	15,500.00	15,500.00	15,098.67	15,800.00	(300.00)	-1.9%
Insurance		5400-5450	138,413.00	138,413.00	147,970.00	147,970.00	(9,557.00)	-6.9%
Operations and Housekeeping Services		5500	465,500.00	465,500.00	137,850.07	481,000.00	(15,500.00)	-3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	289,000.00	289,000.00	200,525.65	384,300.00	(95,300.00)	-33.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(36,000.00)	(36,000.00)	(16,430.13)	(116,000.00)	80,000.00	-222.2%
Professional/Consulting Services and Operating Expenditures		5800	1,251,237.00	1,251,237.00	483,814.33	1,275,841.00	(24,604.00)	-2.0%
Communications		5900	101,600.00	101,600.00	15,988.71	101,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,515,799.00	2,515,799.00	1,013,712.91	2,519,642.00	(3,843.00)	-0.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	9,720.00	261,345.00	(261,345.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	62,509.00	62,509.00	19,446.09	85,708.00	(23,199.00)	-37.1%
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			62,509.00	62,509.00	29,166.09	347,053.00	(284,544.00)	-455.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	18,765.00	18,765.00	0.00	18,765.00	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	1,000.00	1,000.00	0.00	1,000.00	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	10,998.00	10,998.00	0.00	10,998.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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)			30,763.00	30,763.00	0.00	30,763.00	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	(61,000.00)	(61,000.00)	0.00	(51,000.00)	(10,000.00)	16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(61,000.00)	(61,000.00)	0.00	(51,000.00)	(10,000.00)	16.4%
TOTAL, EXPENDITURES			19,911,437.00	19,911,437.00	5,832,166.09	19,804,234.00	107,203.00	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	94,359.00	94,359.00	0.00	23,495.00	70,864.00	75.1%
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	25,000.00	25,000.00	0.00	0.00	25,000.00	100.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			169,359.00	169,359.00	0.00	73,495.00	95,864.00	56.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			(169,359.00)	(169,359.00)	0.00	(73,495.00)	(95,864.00)	56.6%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	1,265,893.00
6230	California Clean Energy Jobs Act	1,924.00
6266	Educator Effectiveness, FY 2021-22	197,759.00
6300	Lottery: Instructional Materials	147,347.00
6547	Special Education Early Intervention Preschool Grant	50,360.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	604,304.00
7311	Classified School Employee Professional Development Block Grant	15,178.00
7388	SB 117 COVID-19 LEA Response Funds	14,347.00
7435	Learning Recovery Emergency Block Grant	1,687,130.00
9010	Other Restricted Local	103,564.00
Total, Restricted Balance		4,087,806.00

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
a) As of July 1 - Unaudited		9791	19,814.00	19,814.00		22,389.00	2,575.00	13.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,814.00	19,814.00		22,389.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,814.00	19,814.00		22,389.00		
2) Ending Balance, June 30 (E + F1e)			19,814.00	19,814.00		22,389.00		
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	19,814.00	19,814.00		22,389.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	22,389.00
Total, Restricted Balance		22,389.00

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	19,000.00	19,000.00	100.73	19,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	357,590.00	357,590.00	171,286.00	477,590.00	120,000.00	33.6%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	815.88	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			378,590.00	378,590.00	172,202.61	498,590.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	131,160.00	131,160.00	38,638.28	132,784.00	(1,624.00)	-1.2%
2) Classified Salaries		2000-2999	122,878.00	122,878.00	29,101.84	105,162.00	17,716.00	14.4%
3) Employee Benefits		3000-3999	127,811.00	127,811.00	27,720.84	112,639.00	15,172.00	11.9%
4) Books and Supplies		4000-4999	37,000.00	37,000.00	741.26	72,283.00	(35,283.00)	-95.4%
5) Services and Other Operating Expenditures		5000-5999	38,100.00	38,100.00	18,867.13	118,500.00	(80,400.00)	-211.0%
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	16,000.00	16,000.00	0.00	16,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			472,949.00	472,949.00	115,069.35	557,368.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(94,359.00)	(94,359.00)	57,133.26	(58,778.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	94,359.00	94,359.00	0.00	23,495.00	(70,864.00)	-75.1%
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			94,359.00	94,359.00	0.00	23,495.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	57,133.26	(35,283.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		35,283.00	35,283.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		35,283.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		35,283.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	19,000.00	19,000.00	100.73	19,000.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			19,000.00	19,000.00	100.73	19,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	900.00	900.00	0.00	900.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	350,000.00	350,000.00	171,286.00	470,000.00	120,000.00	34.3%
All Other State Revenue	All Other	8590	6,690.00	6,690.00	0.00	6,690.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			357,590.00	357,590.00	171,286.00	477,590.00	120,000.00	33.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	315.88	1,000.00	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,000.00	1,000.00	500.00	1,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	815.88	2,000.00	0.00	0.0%
TOTAL, REVENUES			378,590.00	378,590.00	172,202.61	498,590.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	96,160.00	96,160.00	27,510.80	102,783.00	(6,623.00)	-6.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	35,000.00	35,000.00	11,127.48	30,001.00	4,999.00	14.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			131,160.00	131,160.00	38,638.28	132,784.00	(1,624.00)	-1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	121,889.00	121,889.00	27,920.32	101,567.00	20,322.00	16.7%
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	989.00	989.00	1,181.52	3,595.00	(2,606.00)	-263.5%

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)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			122,878.00	122,878.00	29,101.84	105,162.00	17,716.00	14.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,999.00	14,999.00	0.00	13,089.00	1,910.00	12.7%
PERS		3201-3202	53,363.00	53,363.00	14,076.81	50,284.00	3,079.00	5.8%
OASDI/Medicare/Alternative		3301-3302	15,766.00	15,766.00	4,272.07	15,105.00	661.00	4.2%
Health and Welfare Benefits		3401-3402	33,939.00	33,939.00	6,686.41	24,726.00	9,213.00	27.1%
Unemployment Insurance		3501-3502	1,208.00	1,208.00	326.41	1,145.00	63.00	5.2%
Workers' Compensation		3601-3602	7,925.00	7,925.00	2,233.58	7,830.00	95.00	1.2%
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	611.00	611.00	125.56	460.00	151.00	24.7%
TOTAL, EMPLOYEE BENEFITS			127,811.00	127,811.00	27,720.84	112,639.00	15,172.00	11.9%
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	2,000.00	2,000.00	741.26	37,283.00	(35,283.00)	-1,764.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			37,000.00	37,000.00	741.26	72,283.00	(35,283.00)	-95.4%
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%
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	36,000.00	36,000.00	16,430.13	116,000.00	(80,000.00)	-222.2%
Professional/Consulting Services and								
Operating Expenditures		5800	2,100.00	2,100.00	2,437.00	2,500.00	(400.00)	-19.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,100.00	38,100.00	18,867.13	118,500.00	(80,400.00)	-211.0%
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)								
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								

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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	16,000.00	16,000.00	0.00	16,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,000.00	16,000.00	0.00	16,000.00	0.00	0.0%
TOTAL, EXPENDITURES			472,949.00	472,949.00	115,069.35	557,368.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	94,359.00	94,359.00	0.00	23,495.00	(70,864.00)	-75.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			94,359.00	94,359.00	0.00	23,495.00	(70,864.00)	-75.1%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			94,359.00	94,359.00	0.00	23,495.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	882,000.00	882,000.00	57,143.18	973,158.00	91,158.00	10.3%
3) Other State Revenue		8300-8599	52,000.00	52,000.00	3,146.50	55,500.00	3,500.00	6.7%
4) Other Local Revenue		8600-8799	106,625.00	106,625.00	3,416.98	120,431.00	13,806.00	12.9%
5) TOTAL, REVENUES			1,040,625.00	1,040,625.00	63,706.66	1,149,089.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	407,585.00	407,585.00	154,547.41	462,646.00	(55,061.00)	-13.5%
3) Employee Benefits		3000-3999	216,761.00	216,761.00	73,430.04	231,104.00	(14,343.00)	-6.6%
4) Books and Supplies		4000-4999	377,000.00	377,000.00	112,932.95	416,158.00	(39,158.00)	-10.4%
5) Services and Other Operating Expenditures		5000-5999	24,215.00	24,215.00	11,103.23	24,215.00	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	45,000.00	45,000.00	0.00	35,000.00	10,000.00	22.2%
9) TOTAL, EXPENDITURES			1,070,561.00	1,070,561.00	352,013.63	1,169,123.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,936.00)	(29,936.00)	(288,306.97)	(20,034.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,000.00	25,000.00	0.00	0.00	(25,000.00)	-100.0%
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			25,000.00	25,000.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,936.00)	(4,936.00)	(288,306.97)	(20,034.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	284,813.00	284,813.00		337,379.00	52,566.00	18.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			284,813.00	284,813.00		337,379.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			284,813.00	284,813.00		337,379.00		
2) Ending Balance, June 30 (E + F1e)			279,877.00	279,877.00		317,345.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	19,175.00	19,175.00		36,775.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	260,702.00	260,702.00		280,570.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	832,000.00	832,000.00	57,143.18	923,158.00	91,158.00	11.0%
Donated Food Commodities		8221	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			882,000.00	882,000.00	57,143.18	973,158.00	91,158.00	10.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	52,000.00	52,000.00	3,146.50	55,500.00	3,500.00	6.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			52,000.00	52,000.00	3,146.50	55,500.00	3,500.00	6.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	754.00	800.00	800.00	New
Food Service Sales		8634	1,200.00	1,200.00	200.95	1,200.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	455.31	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%
Fees and Contracts								
Interagency Services		8677	68,500.00	68,500.00	2,006.72	75,506.00	7,006.00	10.2%
Other Local Revenue								
All Other Local Revenue		8699	34,925.00	34,925.00	0.00	40,925.00	6,000.00	17.2%
TOTAL, OTHER LOCAL REVENUE			106,625.00	106,625.00	3,416.98	120,431.00	13,806.00	12.9%
TOTAL, REVENUES			1,040,625.00	1,040,625.00	63,706.66	1,149,089.00		
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	328,670.00	328,670.00	109,319.39	376,319.00	(47,649.00)	-14.5%
Classified Supervisors' and Administrators' Salaries		2300	78,915.00	78,915.00	45,228.02	86,327.00	(7,412.00)	-9.4%
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			407,585.00	407,585.00	154,547.41	462,646.00	(55,061.00)	-13.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	94,016.00	94,016.00	32,344.29	102,677.00	(8,661.00)	-9.2%
OASDI/Medicare/Alternative		3301-3302	30,097.00	30,097.00	11,508.17	34,322.00	(4,225.00)	-14.0%
Health and Welfare Benefits		3401-3402	76,738.00	76,738.00	23,351.66	75,312.00	1,426.00	1.9%
Unemployment Insurance		3501-3502	1,981.00	1,981.00	724.46	2,226.00	(245.00)	-12.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	12,713.00	12,713.00	5,101.25	15,254.00	(2,541.00)	-20.0%
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	1,216.00	1,216.00	400.21	1,313.00	(97.00)	-8.0%
TOTAL, EMPLOYEE BENEFITS			216,761.00	216,761.00	73,430.04	231,104.00	(14,343.00)	-6.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	27,000.00	27,000.00	8,686.96	29,000.00	(2,000.00)	-7.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	350,000.00	350,000.00	104,245.99	387,158.00	(37,158.00)	-10.6%
TOTAL, BOOKS AND SUPPLIES			377,000.00	377,000.00	112,932.95	416,158.00	(39,158.00)	-10.4%
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	1,000.00	1,000.00	264.81	1,000.00	0.00	0.0%
Dues and Memberships		5300	600.00	600.00	200.00	600.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,000.00	4,000.00	1,277.85	4,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	3,773.53	5,000.00	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	13,615.00	13,615.00	5,587.04	13,615.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,215.00	24,215.00	11,103.23	24,215.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	45,000.00	45,000.00	0.00	35,000.00	10,000.00	22.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			45,000.00	45,000.00	0.00	35,000.00	10,000.00	22.2%
TOTAL, EXPENDITURES			1,070,561.00	1,070,561.00	352,013.63	1,169,123.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	25,000.00	25,000.00	0.00	0.00	(25,000.00)	-100.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,000.00	25,000.00	0.00	0.00	(25,000.00)	-100.0%
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)			25,000.00	25,000.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	280,570.00
Total, Restricted Balance		280,570.00

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	500.00	500.00	340.99	1,000.00	500.00	100.0%
5) TOTAL, REVENUES			500.00	500.00	340.99	1,000.00		
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)			500.00	500.00	340.99	1,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	0.00	50,000.00	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	50,000.00	0.00	50,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,500.00	50,500.00	340.99	51,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	138,676.00	138,676.00		133,811.00	(4,865.00)	-3.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			138,676.00	138,676.00		133,811.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,676.00	138,676.00		133,811.00		
2) Ending Balance, June 30 (E + F1e)			189,176.00	189,176.00		184,811.00		
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	189,176.00	189,176.00		184,811.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	500.00	500.00	340.99	1,000.00	500.00	100.0%
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			500.00	500.00	340.99	1,000.00	500.00	100.0%
TOTAL, REVENUES			500.00	500.00	340.99	1,000.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.00	50,000.00	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%

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)
(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	50,000.00	0.00	50,000.00		

Resource	Description	2022-23 Projected Totals
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	184,811.00
Total, Restricted Balance		184,811.00

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	9,000.00	9,000.00	1,794.36	7,000.00	(2,000.00)	-22.2%
5) TOTAL, REVENUES			9,000.00	9,000.00	1,794.36	7,000.00		
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)			9,000.00	9,000.00	1,794.36	7,000.00		
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)			9,000.00	9,000.00	1,794.36	7,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	735,492.00	735,492.00		704,154.00	(31,338.00)	-4.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			735,492.00	735,492.00		704,154.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			735,492.00	735,492.00		704,154.00		
2) Ending Balance, June 30 (E + F1e)			744,492.00	744,492.00		711,154.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	744,492.00	744,492.00		711,154.00		
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	9,000.00	9,000.00	1,794.36	7,000.00	(2,000.00)	-22.2%
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			9,000.00	9,000.00	1,794.36	7,000.00	(2,000.00)	-22.2%
TOTAL, REVENUES			9,000.00	9,000.00	1,794.36	7,000.00		
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		

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	50,000.00	50,000.00	23,142.96	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	23,142.96	50,000.00		
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	234,147.00	234,148.00	(234,148.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	1,569,736.37	8,535,093.00	(8,535,093.00)	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			0.00	0.00	1,803,883.37	8,769,241.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,000.00	50,000.00	(1,780,740.41)	(8,719,241.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	3,154,916.80	3,154,916.00	3,154,916.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	3,154,916.80	3,154,916.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,000.00	50,000.00	1,374,176.39	(5,564,325.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,023,696.00	10,023,696.00		9,453,765.00	(569,931.00)	-5.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,023,696.00	10,023,696.00		9,453,765.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,023,696.00	10,023,696.00		9,453,765.00		
2) Ending Balance, June 30 (E + F1e)			10,073,696.00	10,073,696.00		3,889,440.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		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	10,073,696.00	10,073,696.00		3,889,440.00		
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	50,000.00	50,000.00	23,142.96	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	23,142.96	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	23,142.96	50,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	234,147.00	234,148.00	(234,148.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	234,147.00	234,148.00	(234,148.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	275,235.63	1,250,000.00	(1,250,000.00)	New
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	1,294,500.74	7,285,093.00	(7,285,093.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	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	1,569,736.37	8,535,093.00	(8,535,093.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	1,803,883.37	8,769,241.00		
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	3,095,769.80	3,095,770.00	3,095,770.00	New
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	59,147.00	59,146.00	59,146.00	New
(c) TOTAL, SOURCES			0.00	0.00	3,154,916.80	3,154,916.00	3,154,916.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	3,154,916.80	3,154,916.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	3,500.00	66,588.29	71,033.00	67,533.00	1,929.5%
5) TOTAL, REVENUES			3,500.00	3,500.00	66,588.29	71,033.00		
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	10,000.00	10,000.00	5,291.25	20,000.00	(10,000.00)	-100.0%
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			10,000.00	10,000.00	5,291.25	20,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,500.00)	(6,500.00)	61,297.04	51,033.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,500.00)	(6,500.00)	61,297.04	51,033.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	580,460.00	580,460.00		590,930.00	10,470.00	1.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			580,460.00	580,460.00		590,930.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			580,460.00	580,460.00		590,930.00		
2) Ending Balance, June 30 (E + F1e)			573,960.00	573,960.00		641,963.00		
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	573,960.00	573,960.00		641,963.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,500.00	3,500.00	1,554.80	6,000.00	2,500.00	71.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	65,033.49	65,033.00	65,033.00	New
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			3,500.00	3,500.00	66,588.29	71,033.00	67,533.00	1,929.5%
TOTAL, REVENUES			3,500.00	3,500.00	66,588.29	71,033.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	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	10,000.00	10,000.00	5,291.25	20,000.00	(10,000.00)	-100.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	5,291.25	20,000.00	(10,000.00)	-100.0%
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								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,000.00	10,000.00	5,291.25	20,000.00		
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								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	641,963.00
Total, Restricted Balance		641,963.00

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	10.00	10.00	2.77	10.00	0.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	2.77	10.00		
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)			10.00	10.00	2.77	10.00		
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)			10.00	10.00	2.77	10.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,130.00	1,130.00		1,127.00	(3.00)	-0.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,130.00	1,130.00		1,127.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,130.00	1,130.00		1,127.00		
2) Ending Balance, June 30 (E + F1e)			1,140.00	1,140.00		1,137.00		
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	1,140.00	1,140.00		1,137.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10.00	10.00	2.77	10.00	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			10.00	10.00	2.77	10.00	0.00	0.0%
TOTAL, REVENUES			10.00	10.00	2.77	10.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	1,137.00
Total, Restricted Balance		1,137.00

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	4,000.00	4,000.00	859.72	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	859.72	4,000.00		
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)			4,000.00	4,000.00	859.72	4,000.00		
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)			4,000.00	4,000.00	859.72	4,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	352,079.00	352,079.00		337,377.00	(14,702.00)	-4.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			352,079.00	352,079.00		337,377.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			352,079.00	352,079.00		337,377.00		
2) Ending Balance, June 30 (E + F1e)			356,079.00	356,079.00		341,377.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	356,079.00	356,079.00		341,377.00		
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	4,000.00	4,000.00	859.72	4,000.00	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			4,000.00	4,000.00	859.72	4,000.00	0.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	859.72	4,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

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

Resource	Description	2022-23 Projected Totals
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	10,372.00	10,372.00	0.00	10,372.00	0.00	0.0%
4) Other Local Revenue		8600-8799	811,641.00	811,641.00	34,668.64	811,641.00	0.00	0.0%
5) TOTAL, REVENUES			822,013.00	822,013.00	34,668.64	822,013.00		
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	898,779.00	898,779.00	537,570.59	898,779.00	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			898,779.00	898,779.00	537,570.59	898,779.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,766.00)	(76,766.00)	(502,901.95)	(76,766.00)		
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	146,478.00	146,477.00	146,477.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	146,478.00	146,477.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,766.00)	(76,766.00)	(356,423.95)	69,711.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	763,717.00	763,717.00		767,690.00	3,973.00	0.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			763,717.00	763,717.00		767,690.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			763,717.00	763,717.00		767,690.00		
2) Ending Balance, June 30 (E + F1e)			686,951.00	686,951.00		837,401.00		
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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	686,951.00	686,951.00		837,401.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	10,372.00	10,372.00	0.00	10,372.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,372.00	10,372.00	0.00	10,372.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	750,000.00	750,000.00	0.00	750,000.00	0.00	0.0%
Unsecured Roll		8612	47,730.00	47,730.00	31,091.37	47,730.00	0.00	0.0%
Prior Years' Taxes		8613	435.00	435.00	132.76	435.00	0.00	0.0%
Supplemental Taxes		8614	8,476.00	8,476.00	2,400.43	8,476.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	1,044.08	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%
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			811,641.00	811,641.00	34,668.64	811,641.00	0.00	0.0%
TOTAL, REVENUES			822,013.00	822,013.00	34,668.64	822,013.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	478,580.00	478,580.00	334,620.00	478,580.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	420,199.00	420,199.00	202,950.59	420,199.00	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)			898,779.00	898,779.00	537,570.59	898,779.00	0.00	0.0%
TOTAL, EXPENDITURES			898,779.00	898,779.00	537,570.59	898,779.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	146,478.00	146,477.00	146,477.00	New
(c) TOTAL, SOURCES			0.00	0.00	146,478.00	146,477.00	146,477.00	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	146,478.00	146,477.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	996.19	996.19	982.19	1,015.62	19.43	2.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	996.19	996.19	982.19	1,015.62	19.43	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	2.04	2.04	2.04	2.04	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)	2.04	2.04	2.04	2.04	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	998.23	998.23	984.23	1,017.66	19.43	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)						

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Chuck Strom Telephone: (530) 225-0301
Title: Accounting Manager E-mail: cstrom@shastacoe.org

Criteria and Standards Review Summary

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

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

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

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

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	19,877,729.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,685,718.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	20,686.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	347,053.00
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	73,495.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	639,824.00
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,081,058.00
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	20,034.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				15,130,987.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				984.23
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,373.43
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.)			15,622,318.79	16,862.56
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)			15,622,318.79	16,862.56
B. Required effort (Line A.2 times 90%)			14,060,086.91	15,176.30

C. Current year expenditures (Line I.E and Line II.B)	15,130,987.00	15,373.43
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

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)

634,072.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

15,427,542.00

C. Percentage of Plant Services Costs Attributable to General Administration

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

4.11%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

873,193.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

235,136.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	42,000.00
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)	78,019.60
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)	1,228,348.60
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,228,348.60

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	11,747,317.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,841,074.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,171,302.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	104,388.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	20,686.00
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)	402,105.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,781.00
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)	44,149.00
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)	1,820,267.40
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	506,368.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	746,965.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	19,409,402.40

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)	6.33%
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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)	6.33%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect

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

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

A. Indirect costs incurred in the current year (Part III, Line A8) 1,228,348.60

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year	132,576.53
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 (7.12%) 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 (7.12%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.28%) 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
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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
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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
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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: 7.12%

Highest
rate used
in any
program: 5.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	601,935.00	30,000.00	4.98%
01	4035	109,768.00	5,800.00	5.28%
01	9010	94,452.00	1,317.00	1.39%
12	6105	463,495.00	16,000.00	3.45%
13	5310	746,965.00	35,000.00	4.69%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,100,862.00	3.50%	13,559,502.00	3.54%	14,038,972.00
2. Federal Revenues	8100-8299	29,640.00	0.00%	29,640.00	0.00%	29,640.00
3. Other State Revenues	8300-8599	212,978.00	0.00%	212,978.00	0.00%	212,978.00
4. Other Local Revenues	8600-8799	753,852.00	(2.62%)	734,125.00	0.00%	734,125.00
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	(2,474,581.00)	3.97%	(2,572,845.00)	5.60%	(2,717,002.00)
6. Total (Sum lines A1 thru A5c)		11,622,751.00	2.93%	11,963,400.00	2.80%	12,298,713.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,213,520.00		5,188,946.00
b. Step & Column Adjustment				65,426.00		65,426.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				910,000.00		150,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,213,520.00	23.15%	5,188,946.00	4.15%	5,404,372.00
2. Classified Salaries						
a. Base Salaries				2,208,737.00		2,678,292.00
b. Step & Column Adjustment				69,555.00		69,555.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				400,000.00		50,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,208,737.00	21.26%	2,678,292.00	4.46%	2,797,847.00
3. Employee Benefits	3000-3999	2,753,250.00	17.01%	3,221,601.00	2.69%	3,308,103.00
4. Books and Supplies	4000-4999	567,950.00	0.00%	567,950.00	0.00%	567,950.00
5. Services and Other Operating Expenditures	5000-5999	1,111,776.00	0.00%	1,111,776.00	0.00%	1,111,776.00
6. Capital Outlay	6000-6999	36,199.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	19,765.00	0.00%	19,765.00	0.00%	19,765.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(88,117.00)	0.00%	(88,117.00)	0.00%	(88,117.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	23,495.00	0.00%	23,495.00	0.00%	23,495.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,846,575.00	17.31%	12,723,708.00	3.31%	13,145,191.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		776,176.00		(760,308.00)		(846,478.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,439,283.00		4,215,459.00		3,455,151.00
2. Ending Fund Balance (Sum lines C and D1)		4,215,459.00		3,455,151.00		2,608,673.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,500.00		5,500.00		5,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,519,959.00		1,747,569.00		884,792.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,690,000.00		1,702,082.00		1,718,381.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,215,459.00		3,455,151.00		2,608,673.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,690,000.00		1,702,082.00		1,718,381.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,690,000.00		1,702,082.00		1,718,381.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments on separate worksheet.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,681,560.00	(37.69%)	2,293,961.00	(51.25%)	1,118,329.00
3. Other State Revenues	8300-8599	4,789,179.00	(74.34%)	1,228,699.00	(8.00%)	1,130,436.00
4. Other Local Revenues	8600-8799	1,274,888.00	(10.87%)	1,136,283.00	0.00%	1,136,283.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,474,581.00	3.97%	2,572,845.00	5.60%	2,717,002.00
6. Total (Sum lines A1 thru A5c)		12,220,208.00	(40.82%)	7,231,788.00	(15.62%)	6,102,050.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,700,352.00		1,913,969.00
b. Step & Column Adjustment				13,617.00		13,617.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(800,000.00)		(150,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,700,352.00	(29.12%)	1,913,969.00	(7.13%)	1,777,586.00
2. Classified Salaries						
a. Base Salaries				1,741,591.00		1,370,521.00
b. Step & Column Adjustment				28,930.00		28,930.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(400,000.00)		(50,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,741,591.00	(21.31%)	1,370,521.00	(1.54%)	1,349,451.00
3. Employee Benefits	3000-3999	2,476,564.00	(9.53%)	2,240,505.00	(3.23%)	2,168,220.00
4. Books and Supplies	4000-4999	295,812.00	(8.79%)	269,812.00	0.00%	269,812.00
5. Services and Other Operating Expenditures	5000-5999	1,407,866.00	0.00%	1,407,866.00	0.00%	1,407,866.00
6. Capital Outlay	6000-6999	310,854.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,998.00	0.00%	10,998.00	0.00%	10,998.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	37,117.00	0.00%	37,117.00	0.00%	37,117.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	0.00%	50,000.00	0.00%	50,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,031,154.00	(19.16%)	7,300,788.00	(3.15%)	7,071,050.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,189,054.00		(69,000.00)		(969,000.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		898,752.00		4,087,806.00		4,018,806.00
2. Ending Fund Balance (Sum lines C and D1)		4,087,806.00		4,018,806.00		3,049,806.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,087,806.00		4,018,806.00		3,049,806.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,087,806.00		4,018,806.00		3,049,806.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments on separate worksheet.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,100,862.00	3.50%	13,559,502.00	3.54%	14,038,972.00
2. Federal Revenues	8100-8299	3,711,200.00	(37.39%)	2,323,601.00	(50.60%)	1,147,969.00
3. Other State Revenues	8300-8599	5,002,157.00	(71.18%)	1,441,677.00	(6.82%)	1,343,414.00
4. Other Local Revenues	8600-8799	2,028,740.00	(7.80%)	1,870,408.00	0.00%	1,870,408.00
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)		23,842,959.00	(19.49%)	19,195,188.00	(4.14%)	18,400,763.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,913,872.00		7,102,915.00
b. Step & Column Adjustment				79,043.00		79,043.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				110,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,913,872.00	2.73%	7,102,915.00	1.11%	7,181,958.00
2. Classified Salaries						
a. Base Salaries				3,950,328.00		4,048,813.00
b. Step & Column Adjustment				98,485.00		98,485.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,950,328.00	2.49%	4,048,813.00	2.43%	4,147,298.00
3. Employee Benefits	3000-3999	5,229,814.00	4.44%	5,462,106.00	.26%	5,476,323.00
4. Books and Supplies	4000-4999	863,762.00	(3.01%)	837,762.00	0.00%	837,762.00
5. Services and Other Operating Expenditures	5000-5999	2,519,642.00	0.00%	2,519,642.00	0.00%	2,519,642.00
6. Capital Outlay	6000-6999	347,053.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	30,763.00	0.00%	30,763.00	0.00%	30,763.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(51,000.00)	0.00%	(51,000.00)	0.00%	(51,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	73,495.00	0.00%	73,495.00	0.00%	73,495.00
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)		19,877,729.00	.74%	20,024,496.00	.96%	20,216,241.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,965,230.00		(829,308.00)		(1,815,478.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		4,338,035.00		8,303,265.00		7,473,957.00
2. Ending Fund Balance (Sum lines C and D1)		8,303,265.00		7,473,957.00		5,658,479.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	5,500.00		5,500.00		5,500.00
b. Restricted	9740	4,087,806.00		4,018,806.00		3,049,806.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,519,959.00		1,747,569.00		884,792.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,690,000.00		1,702,082.00		1,718,381.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,303,265.00		7,473,957.00		5,658,479.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,690,000.00		1,702,082.00		1,718,381.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,690,000.00		1,702,082.00		1,718,381.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.50%		8.50%		8.50%
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		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)						
		982.19		996.19		996.19
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		19,877,729.00		20,024,496.00		20,216,241.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		19,877,729.00		20,024,496.00		20,216,241.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		795,109.16		800,979.84		808,649.64
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		795,109.16		800,979.84		808,649.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(116,000.00)	0.00	(51,000.00)				
Other Sources/Uses Detail					0.00	73,495.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	116,000.00	0.00	16,000.00	0.00				
Other Sources/Uses Detail					23,495.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	35,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	116,000.00	(116,000.00)	51,000.00	(51,000.00)	73,495.00	73,495.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	996.19	1,015.62		
	Charter School	0.00	0.00		
	Total ADA	996.19	1,015.62	2.0%	Met
1st Subsequent Year (2023-24)	District Regular	996.19	1,001.65		
	Charter School				
	Total ADA	996.19	1,001.65	.5%	Met
2nd Subsequent Year (2024-25)	District Regular	996.19	996.19		
	Charter School				
	Total ADA	996.19	996.19	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	1,058.00	1,053.00		
Charter School				
Total Enrollment	1,058.00	1,053.00	(.5%)	Met
1st Subsequent Year (2023-24)				
District Regular	1,058.00	1,053.00		
Charter School				
Total Enrollment	1,058.00	1,053.00	(.5%)	Met
2nd Subsequent Year (2024-25)				
District Regular	1,058.00	1,053.00		
Charter School				
Total Enrollment	1,058.00	1,053.00	(.5%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)			
District Regular	1,036	1,095	
Charter School			
Total ADA/Enrollment	1,036	1,095	94.6%
Second Prior Year (2020-21)			
District Regular	1,036	1,029	
Charter School			
Total ADA/Enrollment	1,036	1,029	100.7%
First Prior Year (2021-22)			
District Regular	913	1,058	
Charter School			
Total ADA/Enrollment	913	1,058	86.3%
Historical Average Ratio:			93.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.4%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	982	1,053		
Charter School	0			
Total ADA/Enrollment	982	1,053	93.3%	Met
1st Subsequent Year (2023-24)				
District Regular	996	1,053		
Charter School				
Total ADA/Enrollment	996	1,053	94.6%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	996	1,053		
Charter School				
Total ADA/Enrollment	996	1,053	94.6%	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)

Anticipated return to the district's long-term ADA-to-enrollment percentage of 94.5% with reduced impact of COVID pandemic.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	13,430,923.00	14,204,368.00	5.8%	Not Met
1st Subsequent Year (2023-24)	14,098,791.00	14,713,574.00	4.4%	Not Met
2nd Subsequent Year (2024-25)	14,613,980.00	15,157,227.00	3.7%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Increased LCFF revenue due to increased augmentation funding in the adopted state budget.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	8,166,648.49	9,634,912.10	84.8%
Second Prior Year (2020-21)	7,755,685.97	9,281,989.73	83.6%
First Prior Year (2021-22)	9,153,107.07	11,605,462.60	78.9%
	Historical Average Ratio:		82.4%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.4% to 86.4%	78.4% to 86.4%	78.4% to 86.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	9,175,507.00	10,823,080.00	84.8%	Met
1st Subsequent Year (2023-24)	11,088,839.00	12,700,213.00	87.3%	Not Met
2nd Subsequent Year (2024-25)	11,510,322.00	13,121,696.00	87.7%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Increase in unrestricted share of salaries and benefits in subsequent years due to anticipated shift from ESSER resources.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget	Projected Year Totals		
	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	4,120,815.00	3,711,200.00	-9.9%	Yes
1st Subsequent Year (2023-24)	1,985,891.00	2,323,601.00	17.0%	Yes
2nd Subsequent Year (2024-25)	1,178,471.00	1,147,969.00	-2.6%	No

Explanation:
(required if Yes)

Changes in federal revenue based on anticipated rate of expenditure of one-time ESSER funds in subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	1,364,772.00	5,002,157.00	266.5%	Yes
1st Subsequent Year (2023-24)	940,298.00	1,441,677.00	53.3%	Yes
2nd Subsequent Year (2024-25)	940,298.00	1,343,414.00	42.9%	Yes

Explanation:
(required if Yes)

Increased state revenues due to additional one-time block grants and additional ELOP funds as adopted in the current state budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	2,296,069.00	2,028,740.00	-11.6%	Yes
1st Subsequent Year (2023-24)	2,146,069.00	1,870,408.00	-12.8%	Yes
2nd Subsequent Year (2024-25)	2,146,069.00	1,870,408.00	-12.8%	Yes

Explanation:
(required if Yes)

Reduced estimate of transportation revenues (and corresponding expenditures) for AUHSD transportation service contract.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	1,174,981.00	863,762.00	-26.5%	Yes
1st Subsequent Year (2023-24)	1,174,981.00	837,762.00	-28.7%	Yes
2nd Subsequent Year (2024-25)	1,174,981.00	837,762.00	-28.7%	Yes

Explanation:
(required if Yes)

Reduced expense for adopted instructional materials - to be projected from restricted block grant funds when actual purchase information is available. Also reduced fuel expense related to AUHSD transportation service contract.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	2,515,799.00	2,519,642.00	.2%	No
1st Subsequent Year (2023-24)	2,360,799.00	2,519,642.00	6.7%	Yes
2nd Subsequent Year (2024-25)	2,380,399.00	2,519,642.00	5.8%	Yes

Explanation:
(required if Yes)

Subsequent-year adjustments for ELOP and Educator Effectiveness from adopted budget eliminated in current budget.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	7,781,656.00	10,742,097.00	38.0%	Not Met
1st Subsequent Year (2023-24)	5,072,258.00	5,635,686.00	11.1%	Not Met
2nd Subsequent Year (2024-25)	4,264,838.00	4,361,791.00	2.3%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	3,690,780.00	3,383,404.00	-8.3%	Not Met
1st Subsequent Year (2023-24)	3,535,780.00	3,357,404.00	-5.0%	Not Met
2nd Subsequent Year (2024-25)	3,555,380.00	3,357,404.00	-5.6%	Not Met

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

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

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

Explanation:

Federal Revenue

(linked from 6A

if NOT met)

Changes in federal revenue based on anticipated rate of expenditure of one-time ESSER funds in subsequent years.

Explanation:

Other State Revenue

(linked from 6A

if NOT met)

Increased state revenues due to additional one-time block grants and additional ELOP funds as adopted in the current state budget.

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

Reduced estimate of transportation revenues (and corresponding expenditures) for AUHSD transportation service contract.

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

Explanation:

Books and Supplies

(linked from 6A

if NOT met)

Reduced expense for adopted instructional materials - to be projected from restricted block grant funds when actual purchase information is available. Also reduced fuel expense related to AUHSD transportation service contract.

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

Subsequent-year adjustments for ELOP and Educator Effectiveness from adopted budget eliminated in current budget.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum	Contribution		
1.	OMMA/RMA Contribution	493,952.40	575,375.00 Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		545,881.00

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.5%	8.5%	8.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.8%	2.8%	2.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	and Other Financing Uses		
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	776,176.00	10,846,575.00	N/A	Met
1st Subsequent Year (2023-24)	(760,308.00)	12,723,708.00	6.0%	Not Met
2nd Subsequent Year (2024-25)	(846,478.00)	13,145,191.00	6.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Subsequent year deficits based on current program expenditures combined with the exhaustion of one-time federal funds. Deficits currently projected without program reductions, which will be determined in subsequent budgets.

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)	8,303,265.00	Met
1st Subsequent Year (2023-24)	7,473,957.00	Met
2nd Subsequent Year (2024-25)	5,658,479.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2022-23)	7,397,338.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	982.19	996.19	996.19
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

Yes

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

Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
0.00	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)	19,877,729.00	20,024,496.00	20,216,241.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	19,877,729.00	20,024,496.00	20,216,241.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	795,109.16	800,979.84	808,649.64

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

75,000.00	75,000.00	75,000.00
795,109.16	800,979.84	808,649.64

10C. Calculating the District's Available Reserve Amount

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

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,690,000.00	1,702,082.00	1,718,381.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	1,690,000.00	1,702,082.00	1,718,381.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.50%	8.50%	8.50%
District's Reserve Standard				
(Section 10B, Line 7):		795,109.16	800,979.84	808,649.64
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(2,526,778.00)	(2,474,581.00)	-2.1%	(52,197.00)	Met
1st Subsequent Year (2023-24)	(2,611,443.00)	(2,572,845.00)	-1.5%	(38,598.00)	Met
2nd Subsequent Year (2024-25)	(2,824,673.00)	(2,717,002.00)	-3.8%	(107,671.00)	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)	169,359.00	73,495.00	-56.6%	(95,864.00)	Not Met
1st Subsequent Year (2023-24)	169,359.00	73,495.00	-56.6%	(95,864.00)	Not Met
2nd Subsequent Year (2024-25)	169,359.00	73,495.00	-56.6%	(95,864.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Reduced contribution to state preschool fund due to higher MRA in adjusted contract. Cafeteria contribution eliminated based on prior year results and anticipated increased meal sales.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

Yes

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

Yes

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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Capital Leases	1	01, 8000s	01, 7430s	11,161
Certificates of Participation				
General Obligation Bonds	25	51, 8600s	51, 7400s	18,543,002
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01, 8000s	01, 2000s-3000s	155,658

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

Net Pension Liability		01, 8000s	01, 3000s	9,334,368
TOTAL:				28,044,189

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases	32,175	11,161		
Certificates of Participation				
General Obligation Bonds	894,029	738,136	672,236	685,191
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	0	0		

Other Long-term Commitments (continued):

[illegible]

Total Annual Payments:	926,204	749,297	672,236	685,191
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

2 OPEB Liabilities

a. Total OPEB liability

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

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

Budget Adoption

(Form 01CS, Item S7A)

First Interim

355,950.00	326,044.00
0.00	0.00
355,950.00	326,044.00

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

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

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2022

3 OPEB Contributions

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00	
0.00	
0.00	

Data must be entered.

Data must be entered.

Data must be entered.

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

32,400.00	32,400.00
32,400.00	32,400.00
32,400.00	

Data must be entered.

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

32,400.00	32,400.00
32,400.00	32,400.00
32,400.00	32,400.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

10	10
10	10
10	10

4. Comments:

--

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

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

Budget Adoption

(Form 01CS, Item S7B)

First Interim

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

- 3 Self-Insurance Contributions

Budget Adoption

(Form 01CS, Item S7B)

First 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:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	79.6	82.0	82.0	82.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

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

--	--	--

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	84.8	91.9	91.9	91.9

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

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

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

If Yes, explain the nature of the new costs:

--

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

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Attrition (layoffs and retirements)				
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	17.0	16.8	16.8	16.8

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

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

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Total cost of other benefits

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by LEA (LP-I)

45 69914 0000000
Report SEMAI
D81B2BETNC(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								246.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	122,609.00	0.00	0.00	0.00	110,193.00	1,207,607.00		1,440,409.00
2000-2999	Classified Salaries	11,577.00	0.00	0.00	0.00	36,978.00	789,287.00		837,842.00
3000-3999	Employee Benefits	50,875.00	18.00	0.00	0.00	62,082.00	928,167.00		1,041,142.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	4,600.00	48,050.00		52,650.00
5000-5999	Services and Other Operating Expenditures	(39,773.00)	300.00	0.00	0.00	800.00	375,316.00		336,643.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	145,288.00	318.00	0.00	0.00	214,653.00	3,348,427.00	0.00	3,708,686.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	145,288.00	318.00	0.00	0.00	214,653.00	3,348,427.00	0.00	3,708,686.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	122,609.00	0.00	0.00	0.00	110,193.00	1,207,607.00		1,440,409.00
2000-2999	Classified Salaries	11,577.00	0.00	0.00	0.00	15,018.00	596,510.00		623,105.00
3000-3999	Employee Benefits	50,875.00	18.00	0.00	0.00	53,920.00	827,967.00		932,780.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	4,600.00	48,050.00		52,650.00
5000-5999	Services and Other Operating Expenditures	(39,773.00)	300.00	0.00	0.00	800.00	367,537.00		328,864.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	145,288.00	318.00	0.00	0.00	184,531.00	3,047,671.00	0.00	3,377,808.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	145,288.00	318.00	0.00	0.00	184,531.00	3,047,671.00	0.00	3,377,808.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								3,377,808.00

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	143,264.00		143,264.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	56,254.00		56,254.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	8,000.00		8,000.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	12,000.00		12,000.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	219,518.00	0.00	219,518.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	219,518.00	0.00	219,518.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								1,985,048.00
	TOTAL COSTS								2,204,566.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-I)

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								246.00
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	16,672.06	0.00	0.00	0.00	21,483.22	1,120,641.57	0.00	1,158,796.85
2000-2999	Classified Salaries	39,918.15	0.00	0.00	0.00	25,524.95	675,837.49	0.00	741,280.59
3000-3999	Employee Benefits	35,940.86	17.00	0.00	0.00	24,200.06	739,390.23	0.00	799,548.15
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	3,995.98	37,022.05	0.00	41,018.03
5000-5999	Services and Other Operating Expenditures	208,656.82	499.73	0.00	0.00	93,005.90	525,908.96	0.00	828,071.41
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	301,187.89	516.73	0.00	0.00	168,210.11	3,098,800.30	0.00	3,568,715.03
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	670,223.14							670,223.14
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	301,187.89	516.73	0.00	0.00	168,210.11	3,098,800.30	0.00	3,568,715.03
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	21,146.45	209,119.37	0.00	230,265.82
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	7,293.91	93,456.40	0.00	100,750.31
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,473.66	0.00	6,473.66
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	(28,440.36)	19,494.23	0.00	(8,946.13)
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	328,543.66	0.00	328,543.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	328,543.66	0.00	328,543.66
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								328,543.66

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-I)

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Report SEMAI
D81B2BETNC(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	16,672.06	0.00	0.00	0.00	21,483.22	1,120,641.57	0.00	1,158,796.85
2000-2999	Classified Salaries	39,918.15	0.00	0.00	0.00	4,378.50	466,718.12	0.00	511,014.77
3000-3999	Employee Benefits	35,940.86	17.00	0.00	0.00	16,906.15	645,933.83	0.00	698,797.84
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	3,995.98	30,548.39	0.00	34,544.37
5000-5999	Services and Other Operating Expenditures	208,656.82	499.73	0.00	0.00	121,446.26	506,414.73	0.00	837,017.54
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	301,187.89	516.73	0.00	0.00	168,210.11	2,770,256.64	0.00	3,240,171.37
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	670,223.14							670,223.14
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	301,187.89	516.73	0.00	0.00	168,210.11	2,770,256.64	0.00	3,240,171.37
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								3,240,171.37
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	241,924.70	0.00	241,924.70
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	90,208.92	0.00	90,208.92
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	412,952.47	0.00	412,952.47
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	745,086.09	0.00	745,086.09
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	745,086.09	0.00	745,086.09
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								1,357,126.70
	TOTAL COSTS								2,102,212.79

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: **Shasta County (AO)**

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

**First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

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SELPA: **Shasta County (AO)**

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	323,947.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	322,070.00		
Increase in funding (if difference is positive)	<u>1,877.00</u>		
Maximum available for MOE reduction (50% of increase in funding)	<u>938.50</u> (a)		
Current year funding (IDEA Section 619 - Resource 3315)	<u>0.00</u>		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>48,592.05</u> (b)		

If (b) is greater than (a).			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	<u>0.00</u> (c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>938.50</u> (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		<u>0.00</u>	<u>0.00</u>

THIS SECTION IS NOT APPLICABLE!			
If (b) is less than (a).			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		<u> </u> (e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>48,592.05</u> (f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:			

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: Shasta County (AO)

SECTION 3

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2022-23	FY 2021-22	(A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
a. Total special education expenditures	3,708,686.00		
b. Less: Expenditures paid from federal sources	330,878.00		
c. Expenditures paid from state and local sources	3,377,808.00	3,910,394.51	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(670,223.14)	
Comparison year's expenditures, adjusted for MOE calculation		3,240,171.37	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,377,808.00	3,240,171.37	137,636.63

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps. FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures.			
a. Total special education expenditures	3,708,686.00		
b. Less: Expenditures paid from federal sources	330,878.00		
c. Expenditures paid from state and local sources	3,377,808.00	3,910,394.51	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(670,223.14)	
Comparison year's expenditures, adjusted for MOE calculation		3,240,171.37	
Less: Exempt reduction(s) from SECTION 1		0.00	

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

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SELPA: Shasta County (AO)

Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,377,808.00	3,240,171.37	
d. Special education unduplicated pupil count	246.00	246.00	
e. Per capita state and local expenditures (A2c/A2d)	13,730.93	13,171.43	559.50
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2022-23	Comparison Year FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	2,204,566.00	2,102,212.79	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		2,102,212.79	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,204,566.00	2,102,212.79	102,353.21

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2022-23	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	2,204,566.00	1,835,854.01	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,835,854.01	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	2,204,566.00	1,835,854.01	
b. Special education unduplicated pupil count	246.00	194.00	

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

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SELPA: Shasta County (AO)

c. Per capita local expenditures (B2a/B2b)	8,961.65	9,463.17	(501.51)
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If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Chuck Strom

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Title

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First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by SELPA (SP-I)

SELPA: Shasta County (AO)

Object Code	Description	Monarch Learning Center (AOA2)	Shasta Charter Academy (AOA4)	Adjustments*	Total
PROJECTED EXPENDITURES - Local Sources					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT					0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.