



Board  
Of  
Trustees

Gregory  
Appling  
President

Jeri McNeil  
Clerk

Patrick Lei

Vacancy

Vacancy

# 2022-23 First Interim

Presented to the Board of Trustees

December 13th, 2022

Dave Rose, Superintendent

Katie Anderson, CBO

# Table of Contents

Memo to the Board .....	1
Narrative .....	2 - 8
District Certification Form .....	9 - 10
Criteria and Standards .....	11 - 39
Form ESMOE .....	40 - 41
Form ICR .....	42 - 45
Cash Flow .....	46
Multi-Year Projection Assumptions .....	47
Multi-Year Projection .....	48 - 54
Summary of all Funds .....	55
Form Funds	
Form 01 .....	56 - 80
Form 08 .....	80 - 85
Form 12 .....	86 - 90
Form 13 .....	91 - 95
Form 14 .....	95 - 100
Form 17 .....	101 - 103
Form 20 .....	104 - 106
Form 25 .....	107 - 111
Form 35 .....	112 - 116
Form 40 .....	117 - 121
Form Summary of interfund Activities (SIA) .....	122 - 124
Form A (Average Daily Attendance) .....	125 - 127
LCFF Calculators	
Balancing Spreadsheet .....	128
Gravenstein School District .....	129 - 131
Gravenstein Elementary Charter School .....	132 - 133
Hillcrest Middle Charter School .....	134 - 135
SACS Technical Review Checks .....	136 - 139
AB 2756 .....	140
Appendix: The Common Message .....	141 - 151



## GRAVENSTEIN UNION SCHOOL DISTRICT

**David Rose, Superintendent**

3840 Twig Avenue  
Sebastopol, CA 95472  
707-823-7008 (v)  
707-823-2108 (f)  
Email: [drose@grav.k12.ca.us](mailto:drose@grav.k12.ca.us)

**Board of Trustees**

Gregory Appling, Board President  
Jeri McNeill, Board Clerk  
Patrick Lei, Member  
Vacancy  
Vacancy

To: Gravenstein Board of Trustees  
From: Katie Anderson, CBO, GUSD

Date: December 9<sup>th</sup>, 2022  
Meeting Date: December 13<sup>th</sup>, 2022

Item: **CONSIDERATION OF THE 2022-23 1<sup>st</sup> Interim Report of General Fund Activities**

BACKGROUND INFORMATION:

The 2022-23 1<sup>st</sup> Interim Report presents the District's financial and budgetary status as of October 31st, 2022. The report covers the operating activities of the General Fund (Fund 01), which includes the transactions of Gravenstein Elementary Charter School (Fund 03) and Hillcrest Middle Charter School (Fund 04). The purpose of the 1<sup>st</sup> Interim Budget Report is to certify that the District will be able to meet its financial obligations for the current and two succeeding fiscal years (positive certification). The Sonoma County Office of Education will review the submitted report and either agree with the certification or determine that a different certification is justified.

CURRENT CONSIDERATION:

The School Board will review the 1<sup>st</sup> Interim Budget Report and analyze the status of the budget for the District as of October 31st, 2022. Included in the analysis will be a budget projection for the 2023-24 and 2023-24 school years based on specific management approved assumptions. The District is recommending that the School Board approve a POSITIVE 1<sup>st</sup> Interim as the District is able to meet the required minimum reserve level in all three years.

RECOMMENDATION:

District administration respectfully requests the Board to approve the 2022-23 1<sup>st</sup> Interim Budget Report, and authorize the School Board President to certify that the District will be filing a POSITIVE certification that based on the current projections; the District will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

Respectfully,

Katie Anderson

Chief Business Officer  
Gravenstein Union School District

# Gravenstein School District & Charters

2022-23 1<sup>st</sup> Interim Report Narrative

December 13<sup>th</sup>, 2022

## Revenue

It is recommended by the Sonoma County Office of Education that only part of the Basic Aid Supplemental (BAS) revenue for the current year be budgeted. The full amount of BAS is recognized once tax revenue for the year is determined at closing in July. BAS funding can significantly fluctuate from one year to the next based on the number of non-resident charter school students, the funding status of a non-resident charter school student’s district of residence as well as the fluctuations in local property taxes. Due to this volatility, the County Office continues to recommend that this funding source be used for one-time purposes.

Local property taxes assessed at 2022-23 P-1 are up 1.85% from June. The County Tax Assessors Office is currently running 18 months behind on housing assessments. Therefore, staff is projecting property taxes to continue to rise before the end of year despite the current housing market downturn.

The 2022-23 Governor’s Budget included a number of additional state funded grants and programs not finalized when the District adopted its budget in June. These funding sources included increased on-going funding for the Extended Learning Opportunities Program, one-time funding for the Learning Recovery Emergency Block Grant, and one-time funding for the Arts, Music & Instructional Materials Discretionary Block Grant. These funding sources are recognized in the budget as restricted, and include a variety of uses unique to each funding source.

## Enrollment and Average Daily Attendance Assumptions

Enrollment and Average Daily Attendance Assumptions (ADA) are down from what was predicted during the GUSD Adopted Budget period. District wide enrollment was projected in June to be 778 students and ADA was projected in June to be 731.91. These declines are due to students un-enrolling prior to the start of the school year, as well as the unprecedented number of student illness this year coupled with the decline in independent study utilization. This decline in ADA represents a \$285,000 decline in Local Control Funding Formula (LCFF) dollars.

Below is a snapshot of the cohort projection used to estimate Enrollment and ADA during the 1<sup>st</sup> Interim Period:

Cohort Projected Enrollment & ADA								
2022-23 as of 10/31/2022			2023-24			2024-25		
Grade Level	Enrollment	ADA	Grade Level	Enrollment	ADA	Grade Level	Enrollment	ADA
TK	35	26.25	TK	48	36.00	TK	51	38.25
K	74	67.15	K	77	69.30	K	80	72.00
1	81	73.05	1	74	68.82	1	77	71.61
2	72	67.60	2	81	75.33	2	74	68.82
3	73	67.34	3	72	66.96	3	81	75.33
4	81	75.82	4	73	67.89	4	72	66.96
5	73	68.84	5	81	75.33	5	73	67.89
6	86	81.09	6	89	82.77	6	89	82.77
7	92	84.62	7	90	83.70	7	90	83.70
8	99	91.69	8	91	84.63	8	91	84.63
NPS/COE	3	2.85	NPS/COE	3	2.85	NPS/COE	2	1.90
	<b>769</b>	<b>703.45</b>		<b>779</b>	<b>713.58</b>		<b>780</b>	<b>711.96</b>

Some assumptions the District considered when projecting enrollment and ADA for the current and projection years:

- Current year enrollment is based on CBEDS day, October 5<sup>th</sup> 2021. ADA is projected using the student information system as of 10/31/2022. Unduplicated Pupil Count (UPC) increased this year due to increased participation in filling out the National School Lunch Free & Reduced Priced Meal Applications. ADA has decreased from prior historical average due in part to increased illness and less participation in short term independent study. Overall, enrollment projected at Adopted Budget is down 12 students, and ADA projected at Adopted Budget is down 22.03. This represents an approximate loss of funding estimated at \$285,000.
- 2022/23 enrollment reflects a cohort projection for grades K-8. Staff is currently anticipating to open an additional Transitional Kindergarten (TK) classroom with an enrollment of 18 students, 12 of which are expected to generate ADA. This will bring the number of TK classrooms at the start of 2023-24 to three. ADA for TK is projected at 75% in all years.
- 2023/24 enrollment reflects a cohort projection model.
- See the LCFE Calculator pages 129-135 of this report for funding details tied to enrollment, ADA, and UPC assumptions.

### **Other Assumptions Used**

The multi-year projection was developed using a variety of management approved assumptions including information from but not limited to School Services of California, the Legislative Analyst’s Office, the California Department of Finance, the California County Superintendents Educational Services Association and the Sonoma County Office of Education.

While State General Fund revenues are projected for 2022-23 to continue to be at an all-time high, this is in part due to the retrospective nature of funding for Local Educational Agency’s (LEAs) under Proposition 98. Proposition 98 funding for the current period is below the expectations set at the adopted budget in large part to personal income and sales and use taxes performing below projections for the year. The Legislative Analyst Office’s 2023-24 Budget outlook details a looming downturn in revenue creating a state budget deficit for the outgoing years driven in large part by persistently high inflation. Spending on education represents 40% of the State’s budget, and thus LEAs should expect lower COLA projections in the out years of their multi-year projections. Please see the Assumptions spreadsheet following the multi-year projection for details concerning the District’s multi-year projections.

### **Programs requiring contributions from the General Fund**

Gravenstein Elementary Charter Fund - \$1,330,000  
 Hillcrest Middle School Charter Fund - \$1,120,000  
 Routine Restricted Maintenance - \$407,000  
 Special Education - \$315,000  
 Field Trips - \$131,500  
 Deferred Maintenance - \$110,000

### **Programs requiring transfers from the General Fund**

No outside funds are projected at this time to require a transfer from the General Fund to remain solvent.

## Reserves and Ending Balance

	Year 1 -- 1st Interim -- 2022-23	Year 2 -- Projection -- 2023-24	Year 3 -- Projection -- 2024-25
<b>Fund Balance</b>			
Beginning Balance	8,520,826	7,162,992	5,109,383
Audit Adjustment(s)			
<b>Net Ending Balance</b>	<b>7,162,992</b>	<b>5,109,383</b>	<b>3,259,799</b>
<b>Components of Ending Balance:</b>			
Revolving Cash (nonspendable)	5,000	5,000	5,000
Restricted: Prepaid Expenditures	-	-	-
Restricted	1,241,138	1,065,316	902,880
Textbook Adoptions Multi Year	350,000	-	-
Facilities Master Plan Approved Projects	250,000	-	-
STRS & PERS Increases 2 Years	110,000	-	-
Reserve for Enrichments 5 Years	1,500,000	1,485,000	-
Lesser of 2 M or 30% Rainy Day Reserve	2,000,000	2,000,000	1,800,000
Reserve for Econ.Uncert. (unassigned)	520,749	540,684	543,273
Unassigned/Unappropriated Amount	1,186,105	13,383	8,646
<b>Net Ending Balance</b>	<b>7,162,992</b>	<b>5,109,383</b>	<b>3,259,799</b>

The District is projecting to deficit spend (when projected expenditures exceed offsetting revenue) in the current and subsequent years; (-1,357,834) in 2022-23, (-2,053,609) in 2023-24 and (-1,849,585) in year 2024-25.

Despite increased deficit spending, the District is able to meet all board designated reserve assignments in the current fiscal year, but not in the subsequent years.

The minimum state required Reserve for Economic Uncertainty is met in all years, with a positive

Unassigned/Unappropriated balance. For these reasons, staff is recommending a Positive Certification at the 1<sup>st</sup> Interim Reportion Period.

An assigned reserve of \$1,500,000 per year for program stabilization has been set aside in case fundraising activities are not sufficient to cover the cost of the program. Enrich! expenses for staffing are considered ongoing and will encroach significantly on the General Fund in all years. The administration will be closely monitoring the District's General Fund ending balance in the future to safeguard its financial strength as this program moves forward.

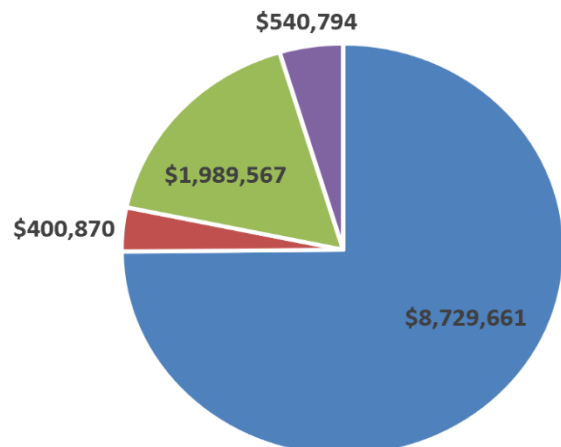
## Cash Flow

The District's Cash Flow is a projection of its currency position at any moment in time and will differ from our net ending balance due to receivable from the state, outflows due to vendors and payroll obligations. The projected cash flow report presented as part of the 2022-23 1<sup>st</sup> Interim shows all months ending with a positive cash balance, eliminating the need to borrow from other funding sources, and has an estimated June 30, 2023 ending cash balance of \$7,464,200

## 2022-23 Projected General Fund Revenue

Revenue by Object	Dollars per ADA	Total Amount
LCFF Sources	\$ 12,297	\$ 8,729,661
Federal Revenue	\$ 565	\$ 400,870
Other State Revenue	\$ 2,803	\$ 1,989,567
Other Local Revenue	\$ 762	\$ 540,794
<b>Total Revenue</b>	<b>\$ 16,427</b>	<b>\$ 11,660,892</b>
Transfers In & Other Sources	\$ -	\$ -
<b>Total Resources</b>	<b>\$ 16,427</b>	<b>\$ 11,660,892</b>

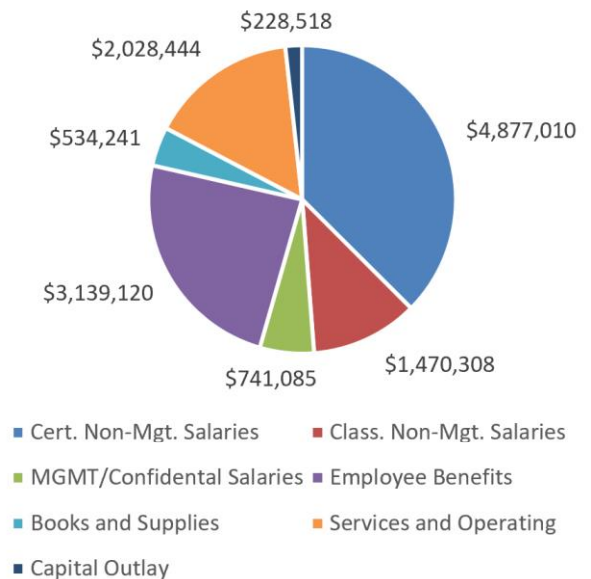
■ LCFF Sources ■ Federal Revenue  
■ Other State Revenue ■ Other Local Revenue



- LCFF Sources include state revenue generated from Average Daily Attendance, Education Protection Account per Pupil Funding, Property Taxes, and Basic Aid Supplemental
- Federal Revenues include COVID Funding, Title Funding & Funding for Special Education
- Other State Revenues include ongoing Lottery funding, ongoing Mandated Block Grant funding, ongoing Extended Learning Opportunities Program funding, one-time COVID Funding, and other one-time grants such as the Extended Learning Opportunities Grant, Educator Effectiveness Block Grant, Art’s, Music & Instructional Materials Block Grant, Learning Recovery Emergency Block Grant, Special Education Early Intervention Grant, Special Education Preschool Learning Grant, and Kitchen Infrastructure and Training Grant
- Other Local Revenues includes GPA donations, field trip donations, SELPA special education transfers, RESIG safety Dollar, Rotary Grants, and interest

### 2022-23 Projected General Fund Expenditures

Expenditures by Object	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	\$ 6,870	\$ 4,877,010
Class. Non-Mgt. Salaries	\$ 2,071	\$ 1,470,308
MGMT/Confidential Salaries	\$ 1,044	\$ 741,085
Employee Benefits	\$ 4,422	\$ 3,139,120
Books and Supplies	\$ 753	\$ 534,241
Services and Operating	\$ 2,857	\$ 2,028,444
Capital Outlay	\$ 322	\$ 228,518
Other Outgo	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 18,339</b>	<b>\$ 13,018,726</b>
Transfers Out and Other	\$ -	\$ -
<b>Total Uses/Expenses</b>	<b>\$ 18,339</b>	<b>\$ 13,018,726</b>



- Changes to salary categories from adopted budget represent expected and unexpected continued vacancies. Classified non-management/confidential salaries represent current board approved salary placement. Any unsettled negotiated increases are not included in the 1<sup>st</sup> Interim as both parties have not yet agreed on the nature of the proposed increase.
- Increases to Books and Supplies represent additional electronic textbook and technology purchases
- Increases to Services and Operating expenses represent the increased expenses for students placed in outside special education facilities and transportation, additional field trip expenses, as well as increased legal costs associated with ongoing negotiations
- Increased Capital Outlay expenditures reflects ESSER Funding utilized on the HMS HVAC project in July, the purchase of a District maintenance vehicle, and routine playground maintenance

#### **ADDITIONAL FUNDS OPERATED BY THE DISTRICT**

See All Funds Report on page 55 - 121 of this report for revenue/expenditure details for each fund.

### **Fund 12 Child Development Fund**

This fund is used to account for the proceeds from specific revenue sources, which by law, are restricted to the financing of preschool and afterschool programs. The revenue sources for this fund come from the fees from the Beyond the Bell program, and interest earned on the funds. Expenditures from this fund may be used only for Beyond the Bell program purposes. The expenditures can be for salaries associated with staff administering the program, administrative costs to oversee the program, child development activities, facilities repair/maintenance, and replacement of equipment used by the program. Staff reviewed program costs and fees charged at the close of the 2021-22 year, and made the decision to increase fees. With the increased fee structure, it is expected that the program will be self-sustaining for the 2022-23 year and no contribution from the general fund will be required.

Current Year Projected Ending Fund Balance: **\$ 18,310**

### **Fund 13 Cafeteria Special Reserve Fund**

This fund is used to account separately for federal, state, and local resources utilized to operate the District's cafeteria food service program. The principal revenues in this fund are: Child Nutrition Programs (Federal), Child Nutrition Programs (State), and interest.

In the 2022-23 school, the State of California announced the Universal Meals Program for all, requiring all schools in California to provide a free breakfast and Lunch to students regardless of their income level. This allows the District to claim every meal served as fully reimbursable. The District anticipates the program to be self-sustaining, without requiring a contribution from the general fund.

In addition to transitioning to Universal Meals, the District embarked on a highly ambition semi-scratch cooking model. To facilitate this, the District asked the Board to increase FTE for cafeteria staff in order to provide freshly prepared meals to students at both sites.

Below is the history of General Fund contributions to Fund 13:

2019-20 = \$19,766

2020-21 = \$39,532

2021-22 = \$0

2022-23 = \$0

Current Year Projected Ending Fund Balance: **\$ 11,131**

### **Fund 14 Deferred Maintenance Fund**

This fund is used to account separately for contributions for deferred maintenance purposes. Expenditures in this fund are intended for major repair to district facilities or replacements of building components. The 2022-23 school year, staff increased the annual revenue transfer to this fund totaling \$110,000. This represents the increased maintenance required for both sites as recommended by the Director of Facilities and Maintenance.

Current Year Projected Ending Fund Balance: **\$ 12,088**

### **Fund 17 Special Reserve (other than capital projects)**

These assigned funds are supplemental to the State required reserve of 4% in the General Fund. This special fund can only be accumulated or transferred to another fund. The balance in this fund is available to cover unexpected costs



that arise at short notice such as a Special Education placement resulting in an increased contribution and/or transportation expenses.

There can be no expenditures from this fund. The only income is through a transfer from the General Fund or from interest earned on the fund.

Current Year Projected Ending Fund Balance: **\$ 546,613**

### **Fund 20 Special Reserves for Postemployment Benefits Fund**

The Special Reserve for Postemployment Benefits Fund may be used to separately account for the amounts the District has earmarked for the future cost of retiree benefits but have not yet contributed irrevocably to a separate trust for the retiree benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure. The Governmental Accounting Standards Board (GASB) has implemented that these funds may be placed into an irrevocable trust. If the District decided to place these funds in a trust for the sole purpose of OPEB (Other Post-Employment Benefits), they would be accounted for in Fund 71.

The most recent Actuarial study was Board approved on 01/14/2020 with a valuation date of 7/1/2017. The board made the decision to fund the Unfunded Accrued Liability at \$785,711 based on the earlier Actuarial report dated 7/1/2013, and a transfer was done to accomplish that. Since that time, accrued interest has solely funded the account. As of the Actuarial Study dated 6/30/2022, the current liability for this benefit is projected at \$824,284. The Actuarial Study is based on a multitude of factors including the current make-up of our certificated population and the age at which they retire. Currently, the balance of Fund 20 covers the assessed liability of the OPEB benefit.

Current Year Projected Ending Fund Balance: **\$ 864,004**

### **Fund 25 Capital Facilities Fund**

This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development. Expenditures are restricted to the purposes specified in Government Code sections 65970-65981 or for items specified in agreements with the developers. A Developer Fee Justification Study was recently completed in June of 2022. Findings from this study allow the District to raise the fees currently charged from the \$1.42 per sq. ft. to \$2.87 per sq. ft for residential construction. Staff will be moving forward with this projected increase in the coming months.

Current Year Projected Ending Fund Balance: **\$ 182,862**

### **Fund 35 County School Facilities Fund**

This fund is established to receive apportionments from the State facilities funds which are authorized by the State Allocation Board for new construction and modernization projects previously completed. The principal revenues for this fund are from State School Facilities Apportionments, Interest, and transfers in from other funds. The District received an allocation from the Office of Public School Construction (OPSC) in the 2021-22 school year based on the construction that was completed in 2018. Funds received from OPSC can only be used for capital improvements and cannot be transferred to other funds for other uses. District will be utilizing these funds on capital improvement projects in accordance with the Facilities Master Plan.

Current Year Projected Ending Fund Balance: **\$655,480**

### **Fund 40 Special Reserve Fund for Capital Outlay Projects**

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay projects. Other authorized revenues which may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and (3) excess amounts sufficient to pay all unpaid bond obligations including Phase III Modernization and the Hillcrest Improvement Project.

In 2020-21, the District made \$1.7 million transfer from the General Fund to Fund 40 to pay for the Heat Mitigation Project, a Williams Act request. The District completed all construction related to this request in the July and August 2021 months. Currently, the District is in the initial stages of construction on a new Administrative Wing to be housed on the Hillcrest Middle School site.

Current Year Projected Ending Fund Balance: **\$ 744,533**

### **Other Notes**

During the time the District was creating the 1st Interim Report, the District was in active negotiations with the Classified bargaining unit GUCE. At the time of the presentation of this document to the Board of Education, the District and the Association came to a Tentative Agreement. All financial information presented in this report does not include any aspects of the Tentative Agreement, specifically concerning increases to salaries or benefits.

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Katie Anderson Telephone: 707-823-7008  
Title: CBO E-mail: kanderson@grav.k12.ca.us

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
<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

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:

**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	35.72	42.22		
	Charter School	695.23	665.76		
	<b>Total ADA</b>	<b>730.95</b>	<b>707.98</b>	<b>(3.1%)</b>	<b>Not Met</b>
1st Subsequent Year (2023-24)	District Regular	45.14	45.14		
	Charter School	673.04	673.04		
	<b>Total ADA</b>	<b>718.18</b>	<b>718.18</b>	<b>0.0%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)	District Regular	45.14	45.14		
	Charter School	674.27	674.27		
	<b>Total ADA</b>	<b>719.41</b>	<b>719.41</b>	<b>0.0%</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

Enrollment for the middle school was projected to be much higher than actual and there is more flu illness this year than anticipated.

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	36.00	41.00	
	Charter School	740.00	725.00	
	<b>Total Enrollment</b>	<b>776.00</b>	<b>766.00</b>	<b>(1.3%)</b>
1st Subsequent Year (2023-24)	District Regular	36.00	41.00	
	Charter School	743.00	735.00	
	<b>Total Enrollment</b>	<b>779.00</b>	<b>776.00</b>	<b>(.4%)</b>
2nd Subsequent Year (2024-25)	District Regular	36.00	41.00	
	Charter School	741.00	737.00	
	<b>Total Enrollment</b>	<b>777.00</b>	<b>778.00</b>	<b>.1%</b>

**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	40	770	
Charter School	696		
<b>Total ADA/Enrollment</b>	<b>736</b>	<b>770</b>	<b>95.6%</b>
Second Prior Year (2020-21)			
District Regular	40	757	
Charter School	696		
<b>Total ADA/Enrollment</b>	<b>736</b>	<b>757</b>	<b>97.2%</b>
First Prior Year (2021-22)			
District Regular	41	755	
Charter School	677		
<b>Total ADA/Enrollment</b>	<b>718</b>	<b>755</b>	<b>95.1%</b>
Historical Average Ratio:			96.0%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>96.5%</b>

**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	39	41		
Charter School	666	725		
<b>Total ADA/Enrollment</b>	<b>704</b>	<b>766</b>	<b>91.9%</b>	<b>Met</b>
1st Subsequent Year (2023-24)				
District Regular	45	41		
Charter School	673	735		
<b>Total ADA/Enrollment</b>	<b>718</b>	<b>776</b>	<b>92.5%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)				
District Regular	43	41		
Charter School	674	737		
<b>Total ADA/Enrollment</b>	<b>717</b>	<b>778</b>	<b>92.2%</b>	<b>Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(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)	8,561,711.00	8,746,694.00	2.2%	Not Met
1st Subsequent Year (2023-24)	9,177,131.00	9,304,177.00	1.4%	Met
2nd Subsequent Year (2024-25)	9,449,045.00	9,672,428.00	2.4%	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 the Governor's Adopted Budget in the Current year, which affected the out years due to the augmentation to the base calculation.



**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2019-20)	6,850,729.74	
Second Prior Year (2020-21)	7,321,359.83	7,891,172.19	92.8%
First Prior Year (2021-22)	7,838,274.78	8,499,053.11	92.2%
	Historical Average Ratio:		90.2%

	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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>86.2% to 94.2%</b>	<b>86.2% to 94.2%</b>	<b>86.2% to 94.2%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2022-23)	8,798,879.00		
1st Subsequent Year (2023-24)	9,304,445.22	10,439,847.22	89.1%	Met
2nd Subsequent Year (2024-25)	9,462,922.22	10,609,284.22	89.2%	Met

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

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

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

**Explanation:**  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2022-23)	265,421.00	400,870.00	51.0%	Yes
1st Subsequent Year (2023-24)	130,955.00	125,000.00	-4.5%	No
2nd Subsequent Year (2024-25)	159,039.00	125,000.00	-21.4%	Yes

Explanation:  
(required if Yes)

The District is planning on expending the remaining of its COVID funding in RS 3216-3219 in 22/23. The subsequent years represent a drop off of COVID funding and a return to Title and Spl. Ed. funding only.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2022-23)	1,187,904.00	1,989,567.00	67.5%	Yes
1st Subsequent Year (2023-24)	1,166,833.00	1,493,518.00	28.0%	Yes
2nd Subsequent Year (2024-25)	1,168,545.00	1,394,326.00	19.3%	Yes

Explanation:  
(required if Yes)

The Governors Budget awarded additional state one-time grant funding to be received in the 22/23 year not know at Adopted Budget.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	377,850.00	540,794.00	43.1%	Yes
1st Subsequent Year (2023-24)	377,850.00	540,794.00	43.1%	Yes
2nd Subsequent Year (2024-25)	377,850.00	540,794.00	43.1%	Yes

Explanation:  
(required if Yes)

Increased Spl. Ed. funding not know at the time of adopted budget.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2022-23)	377,218.00	534,241.00	41.6%	Yes
1st Subsequent Year (2023-24)	380,990.00	564,584.00	48.2%	Yes
2nd Subsequent Year (2024-25)	384,800.00	570,229.00	48.2%	Yes

Explanation:  
(required if Yes)

Textbook and chromebook purchases not planned at adopted budget in the current year, removed in the subsequent years. 1% growth based on current year planned in subsequent years.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2022-23)	1,395,194.00	2,028,444.00	45.4%	Yes
1st Subsequent Year (2023-24)	1,289,147.00	2,130,128.00	65.2%	Yes
2nd Subsequent Year (2024-25)	1,302,037.00	1,949,430.00	49.7%	Yes

Explanation:  
(required if Yes)

Increased contributions to charter programs.

**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		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2022-23)	1,831,175.00	2,931,231.00	60.1%	Not Met
1st Subsequent Year (2023-24)	1,675,638.00	2,159,312.00	28.9%	Not Met
2nd Subsequent Year (2024-25)	1,705,434.00	2,060,120.00	20.8%	Not Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2022-23)	1,772,412.00	2,562,685.00	44.6%	Not Met
1st Subsequent Year (2023-24)	1,670,137.00	2,694,712.00	61.3%	Not Met
2nd Subsequent Year (2024-25)	1,686,837.00	2,519,659.00	49.4%	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.

<p><b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)</p>	<p>The District is planning on expending the remaining of its COVID funding in RS 3216-3219 in 22/23. The subsequent years represent a drop off of COVID funding and a return to Title and Spl. Ed. funding only.</p>
<p><b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)</p>	<p>The Governors Budget awarded additional state one-time grant funding to be received in the 22/23 year not know at Adopted Budget.</p>
<p><b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)</p>	<p>Increased Spl. Ed. funding not know at the time of adopted budget.</p>

- 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.

<p><b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)</p>	<p>Textbook and chromebook purchases not planned at adopted budget in the current year, removed in the subsequent years. 1% growth based on current year planned in subsequent years.</p>
<p><b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)</p>	<p>Increased contributions to charter programs.</p>

**7. CRITERION: Facilities Maintenance**

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

---

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

---

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	356,098.65	407,049.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		357,537.00	

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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)	17.3%	8.2%	8.2%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>5.8%</b>	<b>2.7%</b>	<b>2.7%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2022-23)	(1,979,577.00)	9,977,005.00		19.8%	Not Met
1st Subsequent Year (2023-24)	(1,877,787.22)	10,439,847.22		18.0%	Not Met
2nd Subsequent Year (2024-25)	(1,687,148.22)	10,609,284.22		15.9%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Deficit spending reflects BAS revenue expected by not budgeted in all years.

**9. CRITERION: Fund and Cash Balances**

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

**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		Status
	(Form 011, Line F2 ) (Form MYPI, Line D2)		
Current Year (2022-23)	7,162,992.00	Met	
1st Subsequent Year (2023-24)	5,109,383.78	Met	
2nd Subsequent Year (2024-25)	3,259,798.56	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		Status
	(Form CASH, Line F, June Column)		
Current Year (2022-23)	7,464,200.00	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

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

<sup>3</sup> 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.)	704.40	718.18	719.41
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

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

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

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

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

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

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

Sonoma SELPA

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	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)	13,018,726.00	13,517,097.22	13,581,833.22
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)	13,018,726.00	13,517,097.22	13,581,833.22
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	520,749.04	540,683.89	543,273.33

- 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
<b>520,749.04</b>	<b>540,683.89</b>	<b>543,273.33</b>



**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	520,749.00	540,684.00	543,273.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,186,105.00	13,382.78	8,645.56
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)	546,613.00	552,613.00	558,613.00
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)	2,253,467.00	1,106,679.78	1,110,531.56
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.31%	8.19%	8.18%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>520,749.04</b>	<b>540,683.89</b>	<b>543,273.33</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)

---

---

**SUPPLEMENTAL INFORMATION**

---

---

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

**S1. Contingent Liabilities**

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

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?

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)

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)?

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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2022-23)	(717,711.00)	(851,661.00)	18.7%	133,950.00	Not Met
1st Subsequent Year (2023-24)	(724,888.00)	(860,178.00)	18.7%	135,290.00	Not Met
2nd Subsequent Year (2024-25)	(732,137.00)	(868,779.00)	18.7%	136,642.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met)

Increased unplanned special education costs.

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. MET - Projected transfers out 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)

--

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)




Has total annual payment increased over prior year (2021-22)?	Yes	Yes	No
---	-----	-----	----

---

---

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

---

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments per bond schedule.

---

---

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

---

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes
-----

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

No
----

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

--

		Budget Adoption	
		(Form 01CS, Item S7A)	First Interim
2	OPEB Liabilities		
	a. Total OPEB liability	895,020.00	824,284.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	895,020.00	824,284.00

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

Actuarial	Actuarial
-----------	-----------

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

Jun 30, 2021	
--------------	--

3 OPEB Contributions

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

		Budget Adoption	
		(Form 01CS, Item S7A)	First Interim
	Current Year (2022-23)	4,000.00	4,000.00
	1st Subsequent Year (2023-24)	4,000.00	4,000.00
	2nd Subsequent Year (2024-25)	4,000.00	4,000.00

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

Current Year (2022-23)	269.00	0.00
1st Subsequent Year (2023-24)	300.00	300.00
2nd Subsequent Year (2024-25)	350.00	300.00

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

Current Year (2022-23)	4,927.00	4,927.00
1st Subsequent Year (2023-24)	7,961.00	7,961.00
2nd Subsequent Year (2024-25)	12,496.00	12,496.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	1	Data must be entered.
1st Subsequent Year (2023-24)	0	Data must be entered.
2nd Subsequent Year (2024-25)	0	Data must be entered.

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

No

n/a

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	48.2	47.3	47.3	47.3

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: Jul 01, 2021

End Date: Jun 30, 2023

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)?	Yes	Yes	No
<b>One Year Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
<b>Multiyear Agreement</b>			
Total cost of salary settlement	282,439	296,561	
% change in salary schedule from prior year (may enter text, such as "Reopener")	5%	5%	

**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:

General Fund

Negotiations Not Settled

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

66,317
--------

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes

**Certificated (Non-management) Prior Year Settlements Negotiated Since 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)
---------------------------	----------------------------------	----------------------------------

**Certificated (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes

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

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

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

No	No	No
No	No	No

**Certificated (Non-management) - Other**

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

---

---

---

---

---

---

---

---

---

---

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No
----

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	31.5	31.7	32.7	32.7

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

No
----

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

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

If No, complete questions 6 and 7.

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

Yes
-----

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

--

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


If Yes, date of Superintendent and CBO certification:

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

n/a
-----

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: 

--

End Date: 

--

5. Salary settlement:

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

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

--	--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

17,000
--------

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
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?

No		
----	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

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

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

**Classified (Non-management) - Other**

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

---



---



---



---



---



---



---

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

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

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

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

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	9.0	10.0	10.0	10.0

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 (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)?

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

4. Amount included for any tentative salary schedule increases

--	--	--	--

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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

Yes	Yes	Yes
Total cost of H&W benefits		
Percent of H&W cost paid by employer		
Percent projected change in H&W cost over prior year		

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

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

Yes	Yes	Yes
Cost of step & column adjustments		
Percent change in step and column over prior year		

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

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

No	No	No
Total cost of other benefits		
Percent change in cost of other benefits over prior year		

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?

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.

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

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

**Comments:**  
(optional)

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	13,019,304.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	400,870.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	228,507.00
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	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	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)				228,507.00
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	100,740.00
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)				12,490,667.00
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				706.30
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,684.65
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>			<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	0.00			0.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00			0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	0.00			0.00
B. Required effort (Line A.2 times 90%)	0.00			0.00

C. Current year expenditures (Line I.E and Line II.B)	12,490,667.00	17,684.65
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 469,792.00
- 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) 9,756,592.00

**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) 4.82%

**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) 734,343.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 93,252.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	35,223.55
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)	862,818.55
9. Carry-Forward Adjustment (Part IV, Line F)	237,680.70
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,100,499.25
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,916,938.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	953,916.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	700,652.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	48,147.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	351,808.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	31,725.00
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)	1,795.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	695,555.45
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)	255,697.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	175,563.00
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)	12,131,796.45
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	7.11%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	9.07%
<b>Part IV - Carry-forward Adjustment</b>	
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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	862,818.55
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	73,653.63
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.76%) times Part III, Line B19); zero if negative	237,680.70
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.76%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	237,680.70
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	237,680.70

Approved indirect cost rate: 5.76%  
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
------	----------	--	--	-----------

**ACTUAL AND PROJECTED MONTHLY CASH FLOW- District Created**

District Name:  
Gravenstein USD #20

**CURRENT FISCAL YEAR - 2022-23 1st Interim**

		Actuals	Actuals	Actuals	Actuals	Actuals	Projected	Projected	Projected	Projected	Projected	Projected	Projected			Projected	
Object No.		JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH	Total for the Fiscal Year	
A.	<b>BEGINNING CASH</b>	9,696,175	9,021,771	8,394,681	8,022,755	7,619,247	7,539,956	9,256,270	8,792,751	8,237,193	7,631,832	8,596,127	7,814,125				
B.	<b>REVENUES</b>																
	LCFF Sources:																
	StateAid minus BAS & EAP/ transfers	8011-8019	480,218	144,488	260,078	260,078	260,078	293,058	366,906	366,906	366,906	182,921				3,241,715	
	LCFF Sources:																
	BAS	BAS	113,832	113,832	204,898	204,898	204,898	107,642								950,000	
	LCFF Sources:																
	EPA	8012			320,799					(4,812)			368,664			1,005,450	
	LCFF Sources:																
	Property Taxes	802x-804x		112	181	46	92	1,948,550		6,505		1,364,832				3,549,529	
	Misc	8080-8099											(17,033)			(17,033)	
	Federal Revenue	8100-8299	(87,364)	80,398	9		6,063		174,465	19,179	(1,602)	84,190				400,870	
	Other State Revenue	8300-8599	(48,749)	17,342	68,839	76,448	246,163	205,797	211,614		56,220	125,922	28,110	438,615	563,246	1,989,567	
	Other Local Revenue	8600-8792	16,312	15,170	30,106	50,992	39,291	40,983	27,011	11,702	54,087	72,942	73,498	108,700		540,794	
	Interfund Transfer In	8900-8999		(600,000)													
	<b>TOTAL REVENUES</b>		474,249	(228,658)	884,910	592,462	756,585	3,483,849	706,148	404,292	470,799	2,014,792	284,529	1,253,690	-	563,246	11,660,893
C.	<b>EXPENDITURES</b>																
	Certificated Salaries	1000-1999	41,725	492,578	493,783	471,857	478,360	488,513	473,408	475,403	489,038	482,273	474,065	549,567		5,410,571	
	Classified Salaries	2000-2999	48,543	141,423	146,084	136,183	144,833	148,292	151,877	141,591	146,535	156,415	142,953	173,104		1,677,832	
	Employee Benefits	3000-3999	37,450	214,293	227,987	222,026	226,249	221,433	222,703	227,544	222,479	223,744	260,220	269,745	563,246	3,139,120	
	Books and Supplies	4000-4999	38,502	60,196	57,015	75,590	27,488	24,941	33,179	51,629	20,345	29,830	12,680	102,845		534,241	
	Svcs/Other Oper Exps	5000-5999	96,672	61,758	146,788	68,474	80,985	147,871	288,501	63,681	197,763	158,236	176,613	541,104		2,028,444	
	Capital Outlay	6000-6999		11,068	123,901	9,152		84,397								228,518	
	Other Outgo	7000-7999		(600,000)				600,000									
	<b>TOTAL EXPENDITURES</b>		262,892	381,316	1,195,558	983,282	957,915	1,715,447	1,169,668	959,849	1,076,159	1,050,497	1,066,531	1,636,365	-	563,246	13,018,725
	<b>CHANGES IN CURRENT ASSETS:</b>																<b>Net Change for the Year: Objects 9xxx</b>
D-1	<b>INCREASE/(DECREASE)</b>																
	Revolving Cash	9130															-
	Accounts Receivable	9210-9299	(674,375)	(43,129)	(979)	69	(54,400)						(32,750)				(805,565)
	Due from Other Funds	9310-9319		(600,000)													(600,000)
	Stores	932X															
	Prepaid Expenditures	9330	(21,981)														(21,981)
	<b>TOTAL CHANGES IN ASSETS</b>		(696,356)	(643,129)	(979)	69	(54,400)						(32,750)				(1,427,546)
	<b>CHANGES IN LIABILITIES:</b>																
D-2	<b>(INCREASE)/DECREASE</b>																
	Accounts Payable/																
	Payroll/Due to Govt	9500-9599	1,582,117	(48,115)	62,257	12,620	(67,639)	52,088									1,593,328
	Due to Other Funds	9610		600,000													600,000
	Temporary Loans	9615															-
	TRAN Payable	9641															-
	Unearned Revenue	9650-9659		108,359													108,359
	<b>TOTAL CHANGE IN LIABILITIES</b>		1,582,117	660,245	62,257	12,620	(67,639)	52,088									2,301,687
D-3	<b>AUDIT ADJUSTMENT</b>	97xx															-
	<b>NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj</b>		(885,761)	(17,116)	(61,278)	(12,688)	122,039	(52,088)					32,750				(874,142)
E.	<b>NET CHANGE IN CASH: INCREASE/(DECREASE)</b>		(674,404)	(627,090)	(371,926)	(403,508)	(79,291)	1,716,314	(463,520)	(555,558)	(605,361)	964,295	(782,002)	(349,925)			(2,231,974)
F.	<b>ENDING CASH (A+E)</b>		9,021,771	8,394,681	8,022,755	7,619,247	7,539,956	9,256,270	8,792,751	8,237,193	7,631,832	8,596,127	7,814,125	7,464,200			
G.	<b>ENDING CASH, PLUS ACCRUALS</b>																7,464,200



Multi-Year Projection

Gravenstein Union School District Multi Year Projection  
2022-23 1st Interim

	Year 1 -- 1st Interim -- 2022-23			Year 2 -- Projection -- 2023-24			Year 3 -- Projection -- 2024-25		
	13.26%			5.38%			4.07%		
		(44.12 + 408.36 + 257.40) =	709.88	(45.14 + 421.94 + 251.10) =	718.18	(45.14 + 423.17 + 251.10) =	719.41		
COLA + Augmentation	District - Average		44.12	District - Average		45.14	District - Average		45.14
Funded ADA from Calculators (District + Gravenstein + HMS)	Charter - Current Year		665.76	Charter - Current Year		673.04	Charter - Current Year		674.27
Revenue	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
1 Local Control Funding Formula	6,791,244	-	6,791,244	7,068,087	-	7,068,087	7,304,975	-	7,304,975
2 Basic Aid Supplement	950,000	-	950,000	950,000	-	950,000	950,000	-	950,000
3 Special Ed. Taxes	-	92,967	92,967	-	92,967	92,967	-	92,967	92,967
4 EPA	1,005,450	-	1,005,450	1,228,123	-	1,228,123	1,359,186	-	1,359,186
5 Transfer to Fund 14	(110,000)	-	(110,000)	(35,000)	-	(35,000)	(35,000)	-	(35,000)
6 Federal Revenues	-	400,870	400,870	-	125,000	125,000	-	125,000	125,000
7 State Revenues	129,545	1,296,776	1,426,321	128,178	802,094	930,272	128,904	702,176	831,080
8 STRS On Behalf Revenue	-	563,246	563,246	-	563,246	563,246	-	563,246	563,246
9 Local Revenues	82,850	144,434	227,284	82,850	144,434	227,284	82,850	144,434	227,284
10 Special Education	-	313,510	313,510	-	313,510	313,510	-	313,510	313,510
11 Total Revenue	8,849,089	2,811,803	11,660,892	9,422,238	2,041,251	11,463,489	9,790,915	1,941,333	11,732,248
Expenditures									
13 Certificated Salaries	4,971,946	438,625	5,410,571	5,312,524	436,616	5,749,140	5,410,806	470,156	5,880,962
14 Classified Salaries	1,463,979	213,853	1,677,832	1,499,114	239,582	1,738,697	1,535,093	271,065	1,806,158
15 Employee Benefits -- Statutory	282,694	32,069	314,763	302,059	37,191	339,249	307,647	40,767	348,414
16 STRS On Behalf Expense	-	563,246	563,246	-	563,246	563,246	-	563,246	563,246
17 Employee Benefits -- STRS	929,972	72,600	1,002,572	1,014,692	83,394	1,098,086	1,033,464	89,800	1,123,264
18 Employee Benefits -- PERS	352,009	50,114	402,123	377,777	60,375	438,152	377,633	66,682	444,315
19 Emp & Retiree Benefits- H & W	798,279	58,137	856,416	798,279	58,137	856,416	798,279	58,137	856,416
20 Books and Supplies	258,860	275,381	534,241	236,449	328,135	564,583	238,813	331,416	570,229
21 Services, Other Operating Expenses	910,449	1,117,995	2,028,444	859,553	1,270,575	2,130,128	868,149	1,081,281	1,949,430
22 Capital Outlay	8,817	219,701	228,518	39,400	-	39,400	39,400	-	39,400
23 Other Outgo	-	-	-	-	-	-	-	-	-
24 Total Expenditures	9,977,005	3,041,721	13,018,726	10,439,847	3,077,250	13,517,098	10,609,284	2,972,549	13,581,833
25									
26 Excess (Deficiency)	(1,127,916)	(229,918)	(1,357,834)	(1,017,609)	(1,036,000)	(2,053,609)	(818,369)	(1,031,216)	(1,849,585)
27									
28 Transfer In	-	-	-	-	-	-	-	-	-
29 Transfers Out	-	-	-	-	-	-	-	-	-
30 Other Sources	-	-	-	-	-	-	-	-	-
31 Other Uses	-	-	-	-	-	-	-	-	-
32 Contributions to Restricted Programs	(851,661)	851,661	-	(860,178)	860,178	-	(868,779)	868,779	-
33 Total Transfers/Other Uses	(851,661)	851,661	-	(860,178)	860,178	-	(868,779)	868,779	-
34									
35 Net Increase (Decrease)	(1,979,577)	621,743	(1,357,834)	(1,877,787)	(175,822)	(2,053,609)	(1,687,148)	(162,437)	(1,849,585)
36 Fund Balance									
37 Beginning Balance	7,901,431	619,395	8,520,826	5,921,854	1,241,138	7,162,992	4,044,067	1,065,316	5,109,383
38 Audit Adjustment(s)									
39 Net Ending Balance	5,921,854	1,241,138	7,162,992	4,044,067	1,065,316	5,109,383	2,356,919	902,880	3,259,799
40 Components of Ending Balance:									
41 Revolving Cash (nonspendable)	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
42 Restricted: Prepaid Expenditures	-	-	-	-	-	-	-	-	-
43 Restricted	-	1,241,138	1,241,138	-	1,065,316	1,065,316	-	902,880	902,880
44 Textbook Adoptions Multi Year	350,000	-	350,000	-	-	-	-	-	-
45 Facilities Master Plan Approved Pr	250,000	-	250,000	-	-	-	-	-	-
46 STRS & PERS Increases 2 Years	110,000	-	110,000	-	-	-	-	-	-
47 Reserve for Enrichments 5 Years	1,500,000	-	1,500,000	1,485,000	-	1,485,000	-	-	-
48 Lesser of 2 M or 30% Rainy Day Re	2,000,000	-	2,000,000	2,000,000	-	2,000,000	1,800,000	-	1,800,000
49 Reserve for Econ.Uncert. (unassigned)	520,749	-	520,749	540,684	-	540,684	543,273	-	543,273
50 Unassigned/Unappropriated Amount	1,186,105	-	1,186,105	13,383	-	13,383	8,646	-	8,646
51 Net Ending Balance	5,921,854	1,241,138	7,162,992	4,044,067	1,065,316	5,109,383	2,356,919	902,880	3,259,799

**Assumptions:  
Multi-Year Budget Projection**

**Gravenstein Union School District Multi Year Projection  
2022-23 Adopted Budget**

	2022-23	2023-24	2024-25
	Adopted Budget	Year 2 - Projection	Year 3 - Projection
<b>Revenue</b>	<b>6.56%</b>	<b>5.38%</b>	<b>4.07%</b>
1 COLAs applied	District = 30.84% Charters = 35.92%	District = 33.33% Charters = 35.92%	District = 33.33 Charters = 35.92%
3 Unduplicated Count %	36.67	36.67	36.67
4 District Funded ADA	697.13	713.62	710.47
5 Charter Funded ADA	0.95	0.95	0.95
6 COE Funded ADA	0.95	0.95	0.95
NPS Funded ADA	19,507.00	19,507.00	19,507.00
7 Deferred Maintenance to Fund 14 (8091)	Based on P-1	Use P-1 from 22/23 +2%	2023/24 estimate + 2%
8 Property Taxes % inc/dec	\$950,000	\$950,000	\$950,000
9 Basic Aid Supplemental Funding	\$4k GEER II, \$17k ESSER II, \$93k ESSER III, \$92k Special Education, \$40k Title I, \$7.5k Title II, 10k Title IV	Remove RS 3214, Flat Title Funding to 21/22	Remove GEER II & ESSER II. Flat Title Funding to 21/22
10 Federal	\$13.9K MBG, \$113.3K Lottery	\$14.3K MBG, \$116K Lottery	Same as 2023-24
11 Other State - Unrestricted	\$45K lottery, \$470K STRS on-behalf, \$383k Spl. Ed, \$290k ELOP, \$154K EEBG, Spl Ed Early Intervention Grant \$27k, Spl. Ed Preschool Learning Grant \$28k	Remove Sp. Ed Early Intv. Preschool Grant, Spl Ed Learning Recovery Support Grant. STRS Flat. Lottery Flat. Spl Ed Flat. Remove \$25k EEBG	Same as 2023-24
12 Other State - Restricted	\$41.5K Interest, \$3K RESIG safety dollars, \$7K Special Ed. funding, \$73k GPA Funding, \$32k Field Trip Donations	Same as 2022-23	Same as 2022-23
13 Local			
<b>Expenditures</b>			
<b>Certificated Salaries</b>			
14 Staffing (FTEs)	48.4613 FTE Cert, 4.5 FTE Admin	48.4613 FTE Cert, 4.5 FTE Admin	48.4613 FTE Cert, 4.5 FTE Admin
15 Step & Column Costs		1.47% increase over PY	1.47% increase over PY
16 Other Adjustments	-	-	-
<b>Classified Salaries</b>			
17 Staffing (FTEs) includes vacancies	31.73425 FTE, 3 FTE Admin, 2 FTE Confidential	31.73425 FTE, 3 FTE Admin, 2 FTE Confidential	31.73425 FTE, 3 FTE Admin, 2 FTE Confidential
18 Step & Column Costs	Matches Position Control	1.83% increase over PY	1.83% increase over PY
19 Other Adjustments	-	-	Remove ELOP Costs
<b>Employee Benefits</b>			
20 Statutory Benefits (Fixed)	STRS 19.10% PERS 25.37%, SUI .05%, Medi 1.45%, OASDI 6.02%, WC 1.04%	STRS 19.1% PERS 25.20%, SUI .05%, Medi 1.45%, OASDI 6.02%, WC 1.04%	STRS 19.1% PERS 24.60%, SUI .05%, Medi 1.45%, OASDI 6.02%, WC 1.04%
21 Health & Welfare Benefits	Increase to Health Cap by \$300	Flat Cap	Flat Cap
22 Books and Supplies	1% increase over PY less 1x expenditures	1% increase from 22/23	1% increase from 23/24
23 Services, Other Oper Exp	1% increase over PY less 1x expenditures	Remove RS 6053, increase 1% from 22/23	1% increase from 23/24
24 Special Education			
25 Non-Public School	\$47k	\$47k	\$47k
26 Other Spl. Ed Services	\$187.5K	\$187.5K	\$187.5K
27 SCOE K-22 Placement	1 SCOE Placement; \$84k	1 SCOE Placement; \$90k	1 SCOE Placement; \$98k
28 Transportation	Transportation costs 150SK	Transportation costs 150SK	Transportation costs 150SK
29 Capital Outlay	\$43K RS 0000, \$215k Roofing	\$39K Equipment & Light Construction	\$39K Equipment & Light Construction
30 Other Outgo	Transfer of Apportionment to WCTJPA	Transfer of Apportionment to WCTJPA	Transfer of Apportionment to WCTJPA
31 Transfers In (provide detail)	\$0	\$0	\$0
32 Transfers (Out)	\$0	\$0	\$0
33 Other Uses	\$0	\$0	\$0
34 Contribution	RRM \$357K, Spl. Ed. \$229K, Field Trips \$131k	1% increase from 2022/23 for RRM	1% increase from 2023/24 for RRM

**Acronyms:**

COLA : Cost of Living Adjustment	EEBG : Educator Effectiveness Block Grant	JPA : Joint Powers Authority	Spl. Ed. : Special Education
COE : County Office of Education	FTE : Full Time Employee	OASDI : Old Age Survivor's Disability Insurance	STRS : State Teacher's Retirement System
ELOG : Extended Learning Opportunities Grant	GEER: Governor's Emergency Education Relief	PERS : Public Employees Retirement System	SUI - State Unemployment Insurance
ELOP: Extended Learning Opportunities Program	GPA : Gravenstein Parent Association	SCOE : Sonoma County Office of Education	RRM : Routine Restricted Maintenance
ESSER : Elementary and Secondary Schools Emergency Relief Funds	WCTJP: West County Transportation Joint Powers Authority	RS : SACS Resource Code	

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	8,636,694.00	6.65%	9,211,210.00	3.99%	9,579,161.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	129,545.00	(1.06%)	128,178.00	.57%	128,904.00
4. Other Local Revenues	8600-8799	82,850.00	0.00%	82,850.00	0.00%	82,850.00
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	(851,661.00)	1.00%	(860,178.00)	1.00%	(868,779.00)
6. Total (Sum lines A1 thru A5c)		7,997,428.00	7.06%	8,562,060.00	4.21%	8,922,136.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,971,946.00		5,312,524.22
b. Step & Column Adjustment				74,952.00		98,282.00
c. Cost-of-Living Adjustment				265,626.22		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,971,946.00	6.85%	5,312,524.22	1.85%	5,410,806.22
2. Classified Salaries						
a. Base Salaries				1,463,979.00		1,499,114.00
b. Step & Column Adjustment				35,135.00		35,979.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,463,979.00	2.40%	1,499,114.00	2.40%	1,535,093.00
3. Employee Benefits	3000-3999	2,362,954.00	5.50%	2,492,807.00	.97%	2,517,023.00
4. Books and Supplies	4000-4999	258,860.00	(8.66%)	236,449.00	1.00%	238,813.00
5. Services and Other Operating Expenditures	5000-5999	910,449.00	(5.59%)	859,553.00	1.00%	868,149.00
6. Capital Outlay	6000-6999	8,817.00	346.86%	39,400.00	0.00%	39,400.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,977,005.00	4.64%	10,439,847.22	1.62%	10,609,284.22
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,979,577.00)		(1,877,787.22)		(1,687,148.22)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,901,431.00		5,921,854.00		4,044,066.78
2. Ending Fund Balance (Sum lines C and D1)		5,921,854.00		4,044,066.78		2,356,918.56
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	4,210,000.00		3,485,000.00		1,800,000.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	520,749.00		540,684.00		543,273.00
2. Unassigned/Unappropriated	9790	1,186,105.00		13,382.78		8,645.56
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,921,854.00		4,044,066.78		2,356,918.56
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	520,749.00		540,684.00		543,273.00
c. Unassigned/Unappropriated	9790	1,186,105.00		13,382.78		8,645.56
(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	546,613.00		552,613.00		558,613.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,253,467.00		1,106,679.78		1,110,531.56
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	92,967.00	0.00%	92,967.00	0.00%	92,967.00
2. Federal Revenues	8100-8299	400,870.00	(68.82%)	125,000.00	0.00%	125,000.00
3. Other State Revenues	8300-8599	1,860,022.00	(26.60%)	1,365,340.00	(7.32%)	1,265,422.00
4. Other Local Revenues	8600-8799	457,944.00	0.00%	457,944.00	0.00%	457,944.00
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	851,661.00	1.00%	860,178.00	1.00%	868,779.00
6. Total (Sum lines A1 thru A5c)		3,663,464.00	(20.80%)	2,901,429.00	(3.15%)	2,810,112.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				438,625.00		436,616.00
b. Step & Column Adjustment				6,060.00		8,540.00
c. Cost-of-Living Adjustment				21,931.00		
d. Other Adjustments				(30,000.00)		25,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	438,625.00	(.46%)	436,616.00	7.68%	470,156.00
2. Classified Salaries						
a. Base Salaries				213,853.00		239,582.00
b. Step & Column Adjustment				5,729.00		6,482.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				20,000.00		25,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	213,853.00	12.03%	239,582.00	13.14%	271,064.00
3. Employee Benefits	3000-3999	776,166.00	3.37%	802,342.00	2.03%	818,632.00
4. Books and Supplies	4000-4999	275,381.00	19.16%	328,135.00	1.00%	331,416.00
5. Services and Other Operating Expenditures	5000-5999	1,117,995.00	13.65%	1,270,575.00	(14.90%)	1,081,281.00
6. Capital Outlay	6000-6999	219,701.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,041,721.00	1.17%	3,077,250.00	(3.40%)	2,972,549.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		621,743.00		(175,821.00)		(162,437.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		619,395.00		1,241,138.00		1,065,317.00
2. Ending Fund Balance (Sum lines C and D1)		1,241,138.00		1,065,317.00		902,880.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,241,138.00		1,065,317.00		902,880.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,241,138.00		1,065,317.00		902,880.00
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
<p>Anticipated to increase ELOP programming in subsequent years. Remove one-time special education funding for certificated staff.</p>						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	8,729,661.00	6.58%	9,304,177.00	3.95%	9,672,128.00
2. Federal Revenues	8100-8299	400,870.00	(68.82%)	125,000.00	0.00%	125,000.00
3. Other State Revenues	8300-8599	1,989,567.00	(24.93%)	1,493,518.00	(6.64%)	1,394,326.00
4. Other Local Revenues	8600-8799	540,794.00	0.00%	540,794.00	0.00%	540,794.00
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)		11,660,892.00	(1.69%)	11,463,489.00	2.34%	11,732,248.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,410,571.00		5,749,140.22
b. Step & Column Adjustment				81,012.00		106,822.00
c. Cost-of-Living Adjustment				287,557.22		0.00
d. Other Adjustments				(30,000.00)		25,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,410,571.00	6.26%	5,749,140.22	2.29%	5,880,962.22
2. Classified Salaries						
a. Base Salaries				1,677,832.00		1,738,696.00
b. Step & Column Adjustment				40,864.00		42,461.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				20,000.00		25,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,677,832.00	3.63%	1,738,696.00	3.88%	1,806,157.00
3. Employee Benefits	3000-3999	3,139,120.00	4.97%	3,295,149.00	1.23%	3,335,655.00
4. Books and Supplies	4000-4999	534,241.00	5.68%	564,584.00	1.00%	570,229.00
5. Services and Other Operating Expenditures	5000-5999	2,028,444.00	5.01%	2,130,128.00	(8.48%)	1,949,430.00
6. Capital Outlay	6000-6999	228,518.00	(82.76%)	39,400.00	0.00%	39,400.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,018,726.00	3.83%	13,517,097.22	.48%	13,581,833.22
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,357,834.00)		(2,053,608.22)		(1,849,585.22)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,520,826.00		7,162,992.00		5,109,383.78
2. Ending Fund Balance (Sum lines C and D1)		7,162,992.00		5,109,383.78		3,259,798.56
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	1,241,138.00		1,065,317.00		902,880.00
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	4,210,000.00		3,485,000.00		1,800,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	520,749.00		540,684.00		543,273.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	1,186,105.00		13,382.78		8,645.56
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,162,992.00		5,109,383.78		3,259,798.56
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	520,749.00		540,684.00		543,273.00
c. Unassigned/Unappropriated	9790	1,186,105.00		13,382.78		8,645.56
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	546,613.00		552,613.00		558,613.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,253,467.00		1,106,679.78		1,110,531.56
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.31%		8.19%		8.18%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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):	Sonoma SELPA					
<b>2. Special education pass-through funds</b>						
(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
<b>2. District ADA</b>						
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)						
		704.40		718.18		719.41
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		13,018,726.00		13,517,097.22		13,581,833.22
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)		13,018,726.00		13,517,097.22		13,581,833.22
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)		520,749.04		540,683.89		543,273.33
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)		520,749.04		540,683.89		543,273.33
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



<b>All Funds</b>												
	01	08	12	13	14	17	20	21	25	35	40	Total
	General Fund	Student Activity Fund	Child Development	Cafeteria	Deferred Maint	Special Reserve*	Post Employment Benefits*	Bonds	Developer Fee	County Schools Facilities Fund	Special Reserve for Capital Facilities	
<b>Beginning Balance</b>	\$ 8,520,826	\$ 7,089	\$ 3,103	\$ 111,821	\$ 6,038	\$ 544,113	\$ 860,004	\$ 0.04	\$ 171,927	\$ 1,368,590	\$ 841,086	\$ 12,434,597
Audit Adjustment												\$ -
<b>Revenues:</b>												
LCFF Sources	\$ 8,729,661	\$ -	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,839,661
Federal Revenue	\$ 400,870	\$ -	\$ -	\$ 365,309	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 766,179
State Revenue	\$ 1,989,567	\$ -	\$ -	\$ 18,571	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,008,138
Local Revenue	\$ 540,794	\$ -	\$ 270,275	\$ 443	\$ 50	\$ 2,500	\$ 4,000	\$ -	\$ 15,935	\$ 800	\$ 50	\$ 834,847
<b>TOTAL REVENUES</b>	<b>\$ 11,660,892</b>	<b>\$ -</b>	<b>\$ 270,275</b>	<b>\$ 384,323</b>	<b>\$ 110,050</b>	<b>\$ 2,500</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 15,935</b>	<b>\$ 800</b>	<b>\$ 50</b>	<b>\$ 12,448,825</b>
<b>Expenditures:</b>												
Certificated Salaries	\$ 5,410,571	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,410,571
Classified Salaries	\$ 1,677,832	\$ -	\$ 157,205	\$ 106,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,941,524
Employee Benefits	\$ 3,139,120	\$ -	\$ 87,013	\$ 62,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,288,439
Books and Supplies	\$ 534,241	\$ -	\$ 9,350	\$ 281,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,417	\$ -	\$ 843,108
Services and Other Op Ex	\$ 2,028,444	\$ -	\$ 1,500	\$ 5,120	\$ 104,000	\$ -	\$ -	\$ -	\$ -	\$ 3,320	\$ 34,145	\$ 2,176,529
Capital Outlay	\$ 228,518	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 692,173	\$ 62,458	\$ 1,013,149
Other Outgo - excluding transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
Other Outgo - transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,018,726</b>	<b>\$ -</b>	<b>\$ 255,068</b>	<b>\$ 485,013</b>	<b>\$ 104,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 713,910</b>	<b>\$ 96,603</b>	<b>\$ 14,678,320</b>
Excess of Revenues over Expenditures	\$ (1,357,834)	\$ -	\$ 15,207	\$ (100,690)	\$ 6,050	\$ 2,500	\$ 4,000	\$ -	\$ 10,935	\$ (713,110)	\$ (96,553)	\$ (2,229,495)
<b>Other Financing Sources/Uses:</b>												
<b>Interfund Transfers</b>												
In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Sources/Uses</b>												
Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET INCREASE/DECREASE TO FUND BALANCE</b>	<b>\$ (1,357,834)</b>	<b>\$ -</b>	<b>\$ 15,207</b>	<b>\$ (100,690)</b>	<b>\$ 6,050</b>	<b>\$ 2,500</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 10,935</b>	<b>\$ (713,110)</b>	<b>\$ (96,553)</b>	<b>\$ (2,229,495)</b>
<b>Ending Fund Balances</b>	<b>\$ 7,162,992</b>	<b>\$ 7,089</b>	<b>\$ 18,310</b>	<b>\$ 11,131</b>	<b>\$ 12,088</b>	<b>\$ 546,613</b>	<b>\$ 864,004</b>	<b>\$ 0</b>	<b>\$ 182,862</b>	<b>\$ 655,480</b>	<b>\$ 744,533</b>	<b>\$ 10,205,102</b>
<b>Components of Ending Fund Balances</b>												
<b>Nonspendable</b>												
Revolving Cash	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Stores	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ 1,241,138	\$ 7,089	\$ -	\$ 11,131	\$ -	\$ -	\$ -	\$ -	\$ 182,427	\$ 655,480	\$ -	\$ 2,097,265
<b>Committed</b>												
Stabilization Arrangements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Commitments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Assigned</b>												
Other Assignments	\$ 4,210,000	\$ -	\$ 18,310	\$ -	\$ 12,088	\$ 546,613	\$ 864,004	\$ -	\$ 435	\$ -	\$ 744,533	\$ 6,395,983
<b>Unassigned/Unappropriated</b>												
Reserve for Economic Uncertainties	\$ 520,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520,749
<b>Unassigned/Unappropriated</b>	<b>\$ 1,186,105</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,186,105</b>
* per Auditor, considered extensions of the General Fund and therefore unrestricted												

Description	Resource Codes	Object Codes	Original Budget (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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	8,542,204.00	8,927,537.00	2,103,459.97	8,636,694.00	(290,843.00)	-3.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	129,905.00	129,905.00	11,442.53	129,545.00	(360.00)	-0.3%
4) Other Local Revenue		8600-8799	82,850.00	82,850.00	27,462.91	82,850.00	0.00	0.0%
5) TOTAL, REVENUES			8,754,959.00	9,140,292.00	2,142,365.41	8,849,089.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	5,188,222.00	5,188,222.00	1,343,503.68	4,971,946.00	216,276.00	4.2%
2) Classified Salaries		2000-2999	1,555,048.00	1,555,048.00	403,668.21	1,463,979.00	91,069.00	5.9%
3) Employee Benefits		3000-3999	2,383,087.00	2,383,087.00	632,748.03	2,362,954.00	20,133.00	0.8%
4) Books and Supplies		4000-4999	190,447.00	207,822.00	119,340.10	258,860.00	(51,038.00)	-24.6%
5) Services and Other Operating Expenditures		5000-5999	630,425.00	758,489.00	194,216.04	910,449.00	(151,960.00)	-20.0%
6) Capital Outlay		6000-6999	42,000.00	48,167.00	0.00	8,817.00	39,350.00	81.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,989,229.00	10,140,835.00	2,693,476.06	9,977,005.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,234,270.00)	(1,000,543.00)	(551,110.65)	(1,127,916.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	(600,000.00)	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	(600,000.00)	(600,000.00)	0.00	(600,000.00)	100.0%
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	(717,711.00)	(717,711.00)	0.00	(851,661.00)	(133,950.00)	18.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(717,711.00)	(117,711.00)	0.00	(851,661.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,951,981.00)	(1,118,254.00)	(551,110.65)	(1,979,577.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,617,466.00	7,901,431.00		7,901,431.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,617,466.00	7,901,431.00		7,901,431.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,617,466.00	7,901,431.00		7,901,431.00		
2) Ending Balance, June 30 (E + F1e)			4,665,485.00	6,783,177.00		5,921,854.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	2,270.00	2,270.00		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	3,940,000.00	4,210,000.00		4,210,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	501,758.00	501,758.00		520,749.00		
Unassigned/Unappropriated Amount		9790	216,457.00	2,064,149.00		1,186,105.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,727,567.00	5,146,077.00	1,782,322.00	4,191,715.00	(954,362.00)	-18.5%
Education Protection Account State Aid - Current Year		8012	422,409.00	449,232.00	320,799.00	1,005,450.00	556,218.00	123.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	18,064.00	18,064.00	0.00	17,192.00	(872.00)	-4.8%
Timber Yield Tax		8022	1,725.00	1,725.00	0.00	3,000.00	1,275.00	73.9%
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	3,288,691.00	3,288,691.00	338.97	3,421,684.00	132,993.00	4.0%
Unsecured Roll Taxes		8042	103,255.00	103,255.00	0.00	107,653.00	4,398.00	4.3%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			8,561,711.00	9,007,044.00	2,103,459.97	8,746,694.00	(260,350.00)	-2.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(19,507.00)	(79,507.00)	0.00	(110,000.00)	(30,493.00)	38.4%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,542,204.00	8,927,537.00	2,103,459.97	8,636,694.00	(290,843.00)	-3.3%

Description	Resource Codes	Object Codes	Original Budget (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>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
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	13,965.00	13,965.00	0.00	13,750.00	(215.00)	-1.5%
Lottery - Unrestricted and Instructional Materials		8560	113,323.00	113,323.00	11,442.53	113,178.00	(145.00)	-0.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (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	2,617.00	2,617.00	0.00	2,617.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>129,905.00</b>	<b>129,905.00</b>	<b>11,442.53</b>	<b>129,545.00</b>	<b>(360.00)</b>	<b>-0.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	41,500.00	41,500.00	23,778.83	41,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	2,800.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (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	41,350.00	41,350.00	884.08	41,350.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>82,850.00</b>	<b>82,850.00</b>	<b>27,462.91</b>	<b>82,850.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>8,754,959.00</b>	<b>9,140,292.00</b>	<b>2,142,365.41</b>	<b>8,849,089.00</b>	<b>(291,203.00)</b>	<b>-3.2%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,565,386.00	4,565,386.00	1,142,434.86	4,346,495.00	218,891.00	4.8%
Certificated Pupil Support Salaries		1200	138,064.00	138,064.00	39,478.94	140,679.00	(2,615.00)	-1.9%
Certificated Supervisors' and Administrators' Salaries		1300	484,772.00	484,772.00	161,589.88	484,772.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>5,188,222.00</b>	<b>5,188,222.00</b>	<b>1,343,503.68</b>	<b>4,971,946.00</b>	<b>216,276.00</b>	<b>4.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	582,282.00	582,282.00	135,506.19	568,555.00	13,727.00	2.4%
Classified Support Salaries		2200	227,279.00	227,279.00	72,542.67	193,714.00	33,565.00	14.8%
Classified Supervisors' and Administrators' Salaries		2300	207,633.00	207,633.00	64,328.89	204,963.00	2,670.00	1.3%
Clerical, Technical and Office Salaries		2400	406,476.00	406,476.00	108,478.28	373,899.00	32,577.00	8.0%
Other Classified Salaries		2900	131,378.00	131,378.00	22,812.18	122,848.00	8,530.00	6.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,555,048.00</b>	<b>1,555,048.00</b>	<b>403,668.21</b>	<b>1,463,979.00</b>	<b>91,069.00</b>	<b>5.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	890,100.00	890,100.00	251,742.17	929,972.00	(39,872.00)	-4.5%
PERS		3201-3202	391,228.00	391,228.00	97,363.85	352,009.00	39,219.00	10.0%
OASDI/Medicare/Alternative		3301-3302	190,265.00	190,265.00	50,860.96	185,101.00	5,164.00	2.7%
Health and Welfare Benefits		3401-3402	814,211.00	814,211.00	206,145.03	798,279.00	15,932.00	2.0%
Unemployment Insurance		3501-3502	30,882.00	30,882.00	8,465.54	31,074.00	(192.00)	-0.6%
Workers' Compensation		3601-3602	66,132.00	66,132.00	18,170.48	66,519.00	(387.00)	-0.6%
OPEB, Allocated		3701-3702	269.00	269.00	0.00	0.00	269.00	100.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,383,087.00</b>	<b>2,383,087.00</b>	<b>632,748.03</b>	<b>2,362,954.00</b>	<b>20,133.00</b>	<b>0.8%</b>
<b>BOOKS AND SUPPLIES</b>								

Description	Resource Codes	Object Codes	Original Budget (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	200.00	3,200.00	1,352.95	7,100.00	(3,900.00)	-121.9%
Materials and Supplies		4300	111,988.00	123,218.00	48,547.97	145,005.00	(21,787.00)	-17.7%
Noncapitalized Equipment		4400	78,259.00	81,404.00	69,439.18	106,755.00	(25,351.00)	-31.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>190,447.00</b>	<b>207,822.00</b>	<b>119,340.10</b>	<b>258,860.00</b>	<b>(51,038.00)</b>	<b>-24.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	69,168.00	177,668.00	64,889.39	177,668.00	0.00	0.0%
Travel and Conferences		5200	13,388.00	13,352.00	2,384.22	13,127.00	225.00	1.7%
Dues and Memberships		5300	11,341.00	12,291.00	10,706.54	13,110.00	(819.00)	-6.7%
Insurance		5400-5450	106,125.00	106,125.00	0.00	106,125.00	0.00	0.0%
Operations and Housekeeping Services		5500	88,197.00	88,472.00	11,226.10	83,972.00	4,500.00	5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,630.00	30,060.00	14,392.84	40,760.00	(10,700.00)	-35.6%
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	268,996.00	298,001.00	86,149.81	391,967.00	(93,966.00)	-31.5%
Communications		5900	32,580.00	32,520.00	4,467.14	83,720.00	(51,200.00)	-157.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>630,425.00</b>	<b>758,489.00</b>	<b>194,216.04</b>	<b>910,449.00</b>	<b>(151,960.00)</b>	<b>-20.0%</b>
<b>CAPITAL OUTLAY</b>								
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	42,000.00	48,167.00	0.00	8,817.00	39,350.00	81.7%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>42,000.00</b>	<b>48,167.00</b>	<b>0.00</b>	<b>8,817.00</b>	<b>39,350.00</b>	<b>81.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,989,229.00	10,140,835.00	2,693,476.06	9,977,005.00	163,830.00	1.6%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	(600,000.00)	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	(600,000.00)	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	(600,000.00)	(600,000.00)	0.00	(600,000.00)	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	(600,000.00)	(600,000.00)	0.00	(600,000.00)	100.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(717,711.00)	(717,711.00)	0.00	(851,661.00)	(133,950.00)	18.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(717,711.00)	(717,711.00)	0.00	(851,661.00)	(133,950.00)	18.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(717,711.00)	(117,711.00)	0.00	(851,661.00)	(733,950.00)	623.5%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	89,401.00	89,401.00	0.00	92,967.00	3,566.00	4.0%
2) Federal Revenue		8100-8299	265,421.00	265,421.00	(6,957.36)	400,870.00	135,449.00	51.0%
3) Other State Revenue		8300-8599	1,057,999.00	1,968,011.00	102,437.51	1,860,022.00	(107,989.00)	-5.5%
4) Other Local Revenue		8600-8799	295,000.00	298,000.00	85,117.00	457,944.00	159,944.00	53.7%
5) TOTAL, REVENUES			1,707,821.00	2,620,833.00	180,597.15	2,811,803.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	386,475.00	386,475.00	156,440.00	438,625.00	(52,150.00)	-13.5%
2) Classified Salaries		2000-2999	291,285.00	291,285.00	68,564.18	213,853.00	77,432.00	26.6%
3) Employee Benefits		3000-3999	772,134.00	772,134.00	69,009.04	776,166.00	(4,032.00)	-0.5%
4) Books and Supplies		4000-4999	186,771.00	243,990.00	111,963.00	275,381.00	(31,391.00)	-12.9%
5) Services and Other Operating Expenditures		5000-5999	764,769.00	857,214.00	179,474.70	1,117,995.00	(260,781.00)	-30.4%
6) Capital Outlay		6000-6999	153,280.00	194,280.00	144,120.57	219,701.00	(25,421.00)	-13.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,554,714.00	2,745,378.00	729,571.49	3,041,721.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(846,893.00)	(124,545.00)	(548,974.34)	(229,918.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	717,711.00	717,711.00	0.00	851,661.00	133,950.00	18.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			717,711.00	717,711.00	0.00	851,661.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(129,182.00)	593,166.00	(548,974.34)	621,743.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	674,892.00	619,395.00		619,395.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			674,892.00	619,395.00		619,395.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			674,892.00	619,395.00		619,395.00		
2) Ending Balance, June 30 (E + F1e)			545,710.00	1,212,561.00		1,241,138.00		
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	545,710.00	1,388,189.00		1,241,138.00		
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	(175,628.00)		0.00		
<b>LCFF SOURCES</b>								
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	89,401.00	89,401.00	0.00	92,967.00	3,566.00	4.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			89,401.00	89,401.00	0.00	92,967.00	3,566.00	4.0%
<b>FEDERAL REVENUE</b>								

Description	Resource Codes	Object Codes	Original Budget (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	90,378.00	90,378.00	(90,098.00)	91,842.00	1,464.00	1.6%
Special Education Discretionary Grants		8182	2,399.00	2,399.00	(2,265.00)	2,399.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	40,684.00	40,684.00	0.00	20,098.00	(20,586.00)	-50.6%
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	7,284.00	7,284.00	161.00	7,284.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	114,676.00	114,676.00	85,244.64	269,247.00	154,571.00	134.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>265,421.00</b>	<b>265,421.00</b>	<b>(6,957.36)</b>	<b>400,870.00</b>	<b>135,449.00</b>	<b>51.0%</b>
<b>OTHER STATE REVENUE</b>								
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	45,231.00	45,231.00	6,645.51	44,653.00	(578.00)	-1.3%
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	1,012,768.00	1,922,780.00	95,792.00	1,815,369.00	(107,411.00)	-5.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,057,999.00</b>	<b>1,968,011.00</b>	<b>102,437.51</b>	<b>1,860,022.00</b>	<b>(107,989.00)</b>	<b>-5.5%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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	88,504.00	91,504.00	165.00	144,434.00	52,930.00	57.8%
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	206,496.00	206,496.00	84,952.00	313,510.00	107,014.00	51.8%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>295,000.00</b>	<b>298,000.00</b>	<b>85,117.00</b>	<b>457,944.00</b>	<b>159,944.00</b>	<b>53.7%</b>
<b>TOTAL, REVENUES</b>			<b>1,707,821.00</b>	<b>2,620,833.00</b>	<b>180,597.15</b>	<b>2,811,803.00</b>	<b>190,970.00</b>	<b>7.3%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	271,153.00	271,153.00	107,762.40	300,440.00	(29,287.00)	-10.8%
Certificated Pupil Support Salaries		1200	88,533.00	88,533.00	23,659.47	89,396.00	(863.00)	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	26,789.00	26,789.00	25,018.13	48,789.00	(22,000.00)	-82.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>386,475.00</b>	<b>386,475.00</b>	<b>156,440.00</b>	<b>438,625.00</b>	<b>(52,150.00)</b>	<b>-13.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	108,755.00	108,755.00	20,917.45	65,218.00	43,537.00	40.0%
Classified Support Salaries		2200	167,830.00	167,830.00	44,948.71	131,353.00	36,477.00	21.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	2,561.00	(2,561.00)	New
Clerical, Technical and Office Salaries		2400	14,700.00	14,700.00	2,698.02	14,721.00	(21.00)	-0.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>291,285.00</b>	<b>291,285.00</b>	<b>68,564.18</b>	<b>213,853.00</b>	<b>77,432.00</b>	<b>26.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	623,412.00	623,412.00	24,362.60	635,846.00	(12,434.00)	-2.0%
PERS		3201-3202	63,363.00	63,363.00	16,742.04	50,114.00	13,249.00	20.9%
OASDI/Medicare/Alternative		3301-3302	25,864.00	25,864.00	7,754.75	22,292.00	3,572.00	13.8%
Health and Welfare Benefits		3401-3402	49,553.00	49,553.00	16,693.29	58,137.00	(8,584.00)	-17.3%
Unemployment Insurance		3501-3502	3,188.00	3,188.00	1,116.23	3,165.00	23.00	0.7%
Workers' Compensation		3601-3602	6,754.00	6,754.00	2,340.13	6,612.00	142.00	2.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>772,134.00</b>	<b>772,134.00</b>	<b>69,009.04</b>	<b>776,166.00</b>	<b>(4,032.00)</b>	<b>-0.5%</b>
<b>BOOKS AND SUPPLIES</b>								

Description	Resource Codes	Object Codes	Original Budget (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	46,892.00	61,892.00	41,187.98	54,536.00	7,356.00	11.9%
Books and Other Reference Materials		4200	1,000.00	2,450.00	15,913.85	17,050.00	(14,600.00)	-595.9%
Materials and Supplies		4300	96,329.00	123,363.00	46,884.51	145,807.00	(22,444.00)	-18.2%
Noncapitalized Equipment		4400	3,550.00	17,285.00	1,702.02	18,988.00	(1,703.00)	-9.9%
Food		4700	39,000.00	39,000.00	6,274.64	39,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>186,771.00</b>	<b>243,990.00</b>	<b>111,963.00</b>	<b>275,381.00</b>	<b>(31,391.00)</b>	<b>-12.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	18,045.00	18,045.00	0.00	10,763.00	7,282.00	40.4%
Travel and Conferences		5200	28,177.00	31,235.00	2,204.30	63,064.00	(31,829.00)	-101.9%
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	14,480.00	13,780.00	2,321.15	12,780.00	1,000.00	7.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,775.00	9,800.00	0.00	15,620.00	(5,820.00)	-59.4%
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	694,292.00	784,354.00	174,949.25	1,015,768.00	(231,414.00)	-29.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>764,769.00</b>	<b>857,214.00</b>	<b>179,474.70</b>	<b>1,117,995.00</b>	<b>(260,781.00)</b>	<b>-30.4%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	6,211.00	6,211.00	11,067.98	16,211.00	(10,000.00)	-161.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	125,500.00	126,500.00	133,052.59	151,921.00	(25,421.00)	-20.1%
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	11,569.00	51,569.00	0.00	51,569.00	0.00	0.0%
Equipment Replacement		6500	10,000.00	10,000.00	0.00	0.00	10,000.00	100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>153,280.00</b>	<b>194,280.00</b>	<b>144,120.57</b>	<b>219,701.00</b>	<b>(25,421.00)</b>	<b>-13.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,554,714.00	2,745,378.00	729,571.49	3,041,721.00	(296,343.00)	-10.8%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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)
<b>Long-Term Debt Proceeds</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	717,711.00	717,711.00	0.00	851,661.00	133,950.00	18.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			717,711.00	717,711.00	0.00	851,661.00	133,950.00	18.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			717,711.00	717,711.00	0.00	851,661.00	(133,950.00)	-18.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	8,631,605.00	9,016,938.00	2,103,459.97	8,729,661.00	(287,277.00)	-3.2%
2) Federal Revenue		8100-8299	265,421.00	265,421.00	(6,957.36)	400,870.00	135,449.00	51.0%
3) Other State Revenue		8300-8599	1,187,904.00	2,097,916.00	113,880.04	1,989,567.00	(108,349.00)	-5.2%
4) Other Local Revenue		8600-8799	377,850.00	380,850.00	112,579.91	540,794.00	159,944.00	42.0%
5) TOTAL, REVENUES			10,462,780.00	11,761,125.00	2,322,962.56	11,660,892.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	5,574,697.00	5,574,697.00	1,499,943.68	5,410,571.00	164,126.00	2.9%
2) Classified Salaries		2000-2999	1,846,333.00	1,846,333.00	472,232.39	1,677,832.00	168,501.00	9.1%
3) Employee Benefits		3000-3999	3,155,221.00	3,155,221.00	701,757.07	3,139,120.00	16,101.00	0.5%
4) Books and Supplies		4000-4999	377,218.00	451,812.00	231,303.10	534,241.00	(82,429.00)	-18.2%
5) Services and Other Operating Expenditures		5000-5999	1,395,194.00	1,615,703.00	373,690.74	2,028,444.00	(412,741.00)	-25.5%
6) Capital Outlay		6000-6999	195,280.00	242,447.00	144,120.57	228,518.00	13,929.00	5.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,543,943.00	12,886,213.00	3,423,047.55	13,018,726.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,081,163.00)	(1,125,088.00)	(1,100,084.99)	(1,357,834.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	(600,000.00)	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	(600,000.00)	(600,000.00)	0.00	(600,000.00)	100.0%
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	600,000.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,081,163.00)	(525,088.00)	(1,100,084.99)	(1,357,834.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,292,358.00	8,520,826.00		8,520,826.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,292,358.00	8,520,826.00		8,520,826.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,292,358.00	8,520,826.00		8,520,826.00		
2) Ending Balance, June 30 (E + F1e)			5,211,195.00	7,995,738.00		7,162,992.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	2,270.00	2,270.00		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	545,710.00	1,388,189.00		1,241,138.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,940,000.00	4,210,000.00		4,210,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	501,758.00	501,758.00		520,749.00		
Unassigned/Unappropriated Amount		9790	216,457.00	1,888,521.00		1,186,105.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,727,567.00	5,146,077.00	1,782,322.00	4,191,715.00	(954,362.00)	-18.5%
Education Protection Account State Aid - Current Year		8012	422,409.00	449,232.00	320,799.00	1,005,450.00	556,218.00	123.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	18,064.00	18,064.00	0.00	17,192.00	(872.00)	-4.8%
Timber Yield Tax		8022	1,725.00	1,725.00	0.00	3,000.00	1,275.00	73.9%
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	3,288,691.00	3,288,691.00	338.97	3,421,684.00	132,993.00	4.0%
Unsecured Roll Taxes		8042	103,255.00	103,255.00	0.00	107,653.00	4,398.00	4.3%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			8,561,711.00	9,007,044.00	2,103,459.97	8,746,694.00	(260,350.00)	-2.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(19,507.00)	(79,507.00)	0.00	(110,000.00)	(30,493.00)	38.4%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	89,401.00	89,401.00	0.00	92,967.00	3,566.00	4.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,631,605.00	9,016,938.00	2,103,459.97	8,729,661.00	(287,277.00)	-3.2%
<b>FEDERAL REVENUE</b>								

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)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	90,378.00	90,378.00	(90,098.00)	91,842.00	1,464.00	1.6%
Special Education Discretionary Grants		8182	2,399.00	2,399.00	(2,265.00)	2,399.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	40,684.00	40,684.00	0.00	20,098.00	(20,586.00)	-50.6%
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	7,284.00	7,284.00	161.00	7,284.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	114,676.00	114,676.00	85,244.64	269,247.00	154,571.00	134.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>265,421.00</b>	<b>265,421.00</b>	<b>(6,957.36)</b>	<b>400,870.00</b>	<b>135,449.00</b>	<b>51.0%</b>
<b>OTHER STATE REVENUE</b>								
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	13,965.00	13,965.00	0.00	13,750.00	(215.00)	-1.5%
Lottery - Unrestricted and Instructional Materials		8560	158,554.00	158,554.00	18,088.04	157,831.00	(723.00)	-0.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	1,015,385.00	1,925,397.00	95,792.00	1,817,986.00	(107,411.00)	-5.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,187,904.00</b>	<b>2,097,916.00</b>	<b>113,880.04</b>	<b>1,989,567.00</b>	<b>(108,349.00)</b>	<b>-5.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	41,500.00	41,500.00	23,778.83	41,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	2,800.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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	129,854.00	132,854.00	1,049.08	185,784.00	52,930.00	39.8%
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	206,496.00	206,496.00	84,952.00	313,510.00	107,014.00	51.8%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>377,850.00</b>	<b>380,850.00</b>	<b>112,579.91</b>	<b>540,794.00</b>	<b>159,944.00</b>	<b>42.0%</b>
<b>TOTAL, REVENUES</b>			<b>10,462,780.00</b>	<b>11,761,125.00</b>	<b>2,322,962.56</b>	<b>11,660,892.00</b>	<b>(100,233.00)</b>	<b>-0.9%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,836,539.00	4,836,539.00	1,250,197.26	4,646,935.00	189,604.00	3.9%
Certificated Pupil Support Salaries		1200	226,597.00	226,597.00	63,138.41	230,075.00	(3,478.00)	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	511,561.00	511,561.00	186,608.01	533,561.00	(22,000.00)	-4.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>5,574,697.00</b>	<b>5,574,697.00</b>	<b>1,499,943.68</b>	<b>5,410,571.00</b>	<b>164,126.00</b>	<b>2.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	691,037.00	691,037.00	156,423.64	633,773.00	57,264.00	8.3%
Classified Support Salaries		2200	395,109.00	395,109.00	117,491.38	325,067.00	70,042.00	17.7%
Classified Supervisors' and Administrators' Salaries		2300	207,633.00	207,633.00	64,328.89	207,524.00	109.00	0.1%
Clerical, Technical and Office Salaries		2400	421,176.00	421,176.00	111,176.30	388,620.00	32,556.00	7.7%
Other Classified Salaries		2900	131,378.00	131,378.00	22,812.18	122,848.00	8,530.00	6.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,846,333.00</b>	<b>1,846,333.00</b>	<b>472,232.39</b>	<b>1,677,832.00</b>	<b>168,501.00</b>	<b>9.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,513,512.00	1,513,512.00	276,104.77	1,565,818.00	(52,306.00)	-3.5%
PERS		3201-3202	454,591.00	454,591.00	114,105.89	402,123.00	52,468.00	11.5%
OASDI/Medicare/Alternative		3301-3302	216,129.00	216,129.00	58,615.71	207,393.00	8,736.00	4.0%
Health and Welfare Benefits		3401-3402	863,764.00	863,764.00	222,838.32	856,416.00	7,348.00	0.9%
Unemployment Insurance		3501-3502	34,070.00	34,070.00	9,581.77	34,239.00	(169.00)	-0.5%
Workers' Compensation		3601-3602	72,886.00	72,886.00	20,510.61	73,131.00	(245.00)	-0.3%
OPEB, Allocated		3701-3702	269.00	269.00	0.00	0.00	269.00	100.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,155,221.00</b>	<b>3,155,221.00</b>	<b>701,757.07</b>	<b>3,139,120.00</b>	<b>16,101.00</b>	<b>0.5%</b>
<b>BOOKS AND SUPPLIES</b>								

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)
Approved Textbooks and Core Curricula Materials		4100	46,892.00	61,892.00	41,187.98	54,536.00	7,356.00	11.9%
Books and Other Reference Materials		4200	1,200.00	5,650.00	17,266.80	24,150.00	(18,500.00)	-327.4%
Materials and Supplies		4300	208,317.00	246,581.00	95,432.48	290,812.00	(44,231.00)	-17.9%
Noncapitalized Equipment		4400	81,809.00	98,689.00	71,141.20	125,743.00	(27,054.00)	-27.4%
Food		4700	39,000.00	39,000.00	6,274.64	39,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>377,218.00</b>	<b>451,812.00</b>	<b>231,303.10</b>	<b>534,241.00</b>	<b>(82,429.00)</b>	<b>-18.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	87,213.00	195,713.00	64,889.39	188,431.00	7,282.00	3.7%
Travel and Conferences		5200	41,565.00	44,587.00	4,588.52	76,191.00	(31,604.00)	-70.9%
Dues and Memberships		5300	11,341.00	12,291.00	10,706.54	13,110.00	(819.00)	-6.7%
Insurance		5400-5450	106,125.00	106,125.00	0.00	106,125.00	0.00	0.0%
Operations and Housekeeping Services		5500	102,677.00	102,252.00	13,547.25	96,752.00	5,500.00	5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,405.00	39,860.00	14,392.84	56,380.00	(16,520.00)	-41.4%
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	963,288.00	1,082,355.00	261,099.06	1,407,735.00	(325,380.00)	-30.1%
Communications		5900	32,580.00	32,520.00	4,467.14	83,720.00	(51,200.00)	-157.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,395,194.00</b>	<b>1,615,703.00</b>	<b>373,690.74</b>	<b>2,028,444.00</b>	<b>(412,741.00)</b>	<b>-25.5%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	6,211.00	6,211.00	11,067.98	16,211.00	(10,000.00)	-161.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	125,500.00	126,500.00	133,052.59	151,921.00	(25,421.00)	-20.1%
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	53,569.00	99,736.00	0.00	60,386.00	39,350.00	39.5%
Equipment Replacement		6500	10,000.00	10,000.00	0.00	0.00	10,000.00	100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>195,280.00</b>	<b>242,447.00</b>	<b>144,120.57</b>	<b>228,518.00</b>	<b>13,929.00</b>	<b>5.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 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)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			12,543,943.00	12,886,213.00	3,423,047.55	13,018,726.00	(132,513.00)	-1.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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	(600,000.00)	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	(600,000.00)	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	(600,000.00)	(600,000.00)	0.00	(600,000.00)	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	(600,000.00)	(600,000.00)	0.00	(600,000.00)	100.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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)
<b>Long-Term Debt Proceeds</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	600,000.00	0.00	0.00	600,000.00	100.0%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	83,597.00
6266	Educator Effectiveness, FY 2021-22	87,093.00
6300	Lottery: Instructional Materials	80,029.00
6500	Special Education	1,428.00
6546	Mental Health-Related Services	5,726.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	479,268.00
7435	Learning Recovery Emergency Block Grant	430,744.00
9010	Other Restricted Local	73,253.00
Total, Restricted Balance		1,241,138.00

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>A. REVENUES</b>								
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>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
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	5,735.00	7,098.00		7,098.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,735.00	7,098.00		7,098.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,735.00	7,098.00		7,098.00		
2) Ending Balance, June 30 (E + F1e)			5,735.00	7,098.00		7,098.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,735.00	7,098.00		7,098.00		
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		
<b>REVENUES</b>								
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		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	7,098.00
Total, Restricted Balance		7,098.00

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>A. REVENUES</b>								
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	250,275.00	250,275.00	7,307.20	270,275.00	20,000.00	8.0%
5) TOTAL, REVENUES			250,275.00	250,275.00	7,307.20	270,275.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	148,062.00	148,062.00	39,187.66	157,205.00	(9,143.00)	-6.2%
3) Employee Benefits		3000-3999	86,325.00	86,325.00	20,329.22	87,013.00	(688.00)	-0.8%
4) Books and Supplies		4000-4999	9,350.00	9,350.00	1,508.73	9,350.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	250.00	250.00	381.23	1,500.00	(1,250.00)	-500.0%
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			243,987.00	243,987.00	61,406.84	255,068.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,288.00	6,288.00	(54,099.64)	15,207.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,288.00	6,288.00	(54,099.64)	15,207.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,103.00	3,103.00		3,103.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,103.00	3,103.00		3,103.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,103.00	3,103.00		3,103.00		
2) Ending Balance, June 30 (E + F1e)			9,391.00	9,391.00		18,310.00		
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	9,391.00	9,391.00		18,310.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	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%
<b>OTHER LOCAL REVENUE</b>								
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	100.00	100.00	19.95	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	250,175.00	250,175.00	7,500.47	270,175.00	20,000.00	8.0%
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	(213.22)	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			250,275.00	250,275.00	7,307.20	270,275.00	20,000.00	8.0%
TOTAL, REVENUES			250,275.00	250,275.00	7,307.20	270,275.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	142,985.00	142,985.00	37,495.62	152,128.00	(9,143.00)	-6.4%
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	5,077.00	5,077.00	1,692.04	5,077.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			148,062.00	148,062.00	39,187.66	157,205.00	(9,143.00)	-6.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	36,829.00	36,829.00	9,734.30	39,069.00	(2,240.00)	-6.1%
OASDI/Medicare/Alternative		3301-3302	11,247.00	11,247.00	2,975.47	12,025.00	(778.00)	-6.9%
Health and Welfare Benefits		3401-3402	35,946.00	35,946.00	7,017.32	33,496.00	2,450.00	6.8%
Unemployment Insurance		3501-3502	736.00	736.00	194.46	775.00	(39.00)	-5.3%
Workers' Compensation		3601-3602	1,567.00	1,567.00	407.67	1,648.00	(81.00)	-5.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			86,325.00	86,325.00	20,329.22	87,013.00	(688.00)	-0.8%
<b>BOOKS AND SUPPLIES</b>								
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	7,750.00	7,750.00	1,508.73	7,750.00	0.00	0.0%
Noncapitalized Equipment		4400	1,600.00	1,600.00	0.00	1,600.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,350.00	9,350.00	1,508.73	9,350.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	10.80	50.00	(50.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	250.00	250.00	370.43	1,450.00	(1,200.00)	-480.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			250.00	250.00	381.23	1,500.00	(1,250.00)	-500.0%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%

Description	Resource Codes	Object Codes	Original Budget (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 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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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			243,987.00	243,987.00	61,406.84	255,068.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	365,309.00	365,309.00	23,249.24	365,309.00	0.00	0.0%
3) Other State Revenue		8300-8599	33,351.00	33,351.00	2,972.04	18,571.00	(14,780.00)	-44.3%
4) Other Local Revenue		8600-8799	443.00	443.00	175.99	443.00	0.00	0.0%
5) TOTAL, REVENUES			399,103.00	399,103.00	26,397.27	384,323.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	61,992.00	61,992.00	25,883.19	106,487.00	(44,495.00)	-71.8%
3) Employee Benefits		3000-3999	31,559.00	31,559.00	13,562.84	62,306.00	(30,747.00)	-97.4%
4) Books and Supplies		4000-4999	280,900.00	280,900.00	65,584.78	281,100.00	(200.00)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	4,620.00	4,620.00	1,744.00	5,120.00	(500.00)	-10.8%
6) Capital Outlay		6000-6999	0.00	0.00	29,786.71	30,000.00	(30,000.00)	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			379,071.00	379,071.00	136,561.52	485,013.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,032.00	20,032.00	(110,164.25)	(100,690.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			20,032.00	20,032.00	(110,164.25)	(100,690.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,097.00	111,821.00		111,821.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,097.00	111,821.00		111,821.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,097.00	111,821.00		111,821.00		
2) Ending Balance, June 30 (E + F1e)			40,129.00	131,853.00		11,131.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	40,129.00	131,853.00		11,131.00		
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		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	355,000.00	355,000.00	23,249.24	355,000.00	0.00	0.0%
Donated Food Commodities		8221	9,695.00	9,695.00	0.00	9,695.00	0.00	0.0%
All Other Federal Revenue		8290	614.00	614.00	0.00	614.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			365,309.00	365,309.00	23,249.24	365,309.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	33,351.00	33,351.00	2,972.04	18,571.00	(14,780.00)	-44.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			33,351.00	33,351.00	2,972.04	18,571.00	(14,780.00)	-44.3%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	368.00	368.00	0.00	368.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75.00	75.00	175.99	75.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			443.00	443.00	175.99	443.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			399,103.00	399,103.00	26,397.27	384,323.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	61,992.00	61,992.00	25,883.19	106,487.00	(44,495.00)	-71.8%
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			61,992.00	61,992.00	25,883.19	106,487.00	(44,495.00)	-71.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	15,594.00	15,594.00	6,385.75	25,817.00	(10,223.00)	-65.6%
OASDI/Medicare/Alternative		3301-3302	4,748.00	4,748.00	1,980.07	8,027.00	(3,279.00)	-69.1%
Health and Welfare Benefits		3401-3402	10,252.00	10,252.00	4,798.38	26,844.00	(16,592.00)	-161.8%
Unemployment Insurance		3501-3502	312.00	312.00	129.41	526.00	(214.00)	-68.6%
Workers' Compensation		3601-3602	653.00	653.00	269.23	1,092.00	(439.00)	-67.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>31,559.00</b>	<b>31,559.00</b>	<b>13,562.84</b>	<b>62,306.00</b>	<b>(30,747.00)</b>	<b>-97.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,100.00	1,100.00	591.63	1,350.00	(250.00)	-22.7%
Noncapitalized Equipment		4400	300.00	300.00	0.00	250.00	50.00	16.7%
Food		4700	279,500.00	279,500.00	64,993.15	279,500.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>280,900.00</b>	<b>280,900.00</b>	<b>65,584.78</b>	<b>281,100.00</b>	<b>(200.00)</b>	<b>-0.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	700.00	700.00	0.00	700.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.00	1,000.00	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	2,920.00	2,920.00	1,744.00	3,420.00	(500.00)	-17.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,620.00</b>	<b>4,620.00</b>	<b>1,744.00</b>	<b>5,120.00</b>	<b>(500.00)</b>	<b>-10.8%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	29,786.71	30,000.00	(30,000.00)	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>29,786.71</b>	<b>30,000.00</b>	<b>(30,000.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>379,071.00</b>	<b>379,071.00</b>	<b>136,561.52</b>	<b>485,013.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								

Description	Resource Codes	Object Codes	Original Budget (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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		



Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,903.00
5810	Other Restricted Federal	1,228.00
Total, Restricted Balance		11,131.00

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	19,507.00	79,507.00	0.00	110,000.00	30,493.00	38.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	50.00	(90.70)	50.00	0.00	0.0%
5) TOTAL, REVENUES			19,557.00	79,557.00	(90.70)	110,050.00		
<b>B. EXPENDITURES</b>								
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	75,759.00	104,000.00	(104,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	75,759.00	104,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			19,557.00	79,557.00	(75,849.70)	6,050.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			19,557.00	79,557.00	(75,849.70)	6,050.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,969.00	6,038.00		6,038.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,969.00	6,038.00		6,038.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,969.00	6,038.00		6,038.00		
2) Ending Balance, June 30 (E + F1e)			36,526.00	85,595.00		12,088.00		
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	85,595.00		12,088.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	36,526.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	19,507.00	79,507.00	0.00	110,000.00	30,493.00	38.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,507.00	79,507.00	0.00	110,000.00	30,493.00	38.4%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50.00	50.00	(90.70)	50.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50.00	50.00	(90.70)	50.00	0.00	0.0%
TOTAL, REVENUES			19,557.00	79,557.00	(90.70)	110,050.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	75,759.00	104,000.00	(104,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	75,759.00	104,000.00	(104,000.00)	New
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	75,759.00	104,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)			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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	1,330.35	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	1,330.35	2,500.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,500.00	2,500.00	1,330.35	2,500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,500.00	2,500.00	1,330.35	2,500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	543,513.00	544,113.00		544,113.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			543,513.00	544,113.00		544,113.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			543,513.00	544,113.00		544,113.00		
2) Ending Balance, June 30 (E + F1e)			546,013.00	546,613.00		546,613.00		
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								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	546,013.00	546,613.00		546,613.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	1,330.35	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	1,330.35	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	1,330.35	2,500.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)
<b>A. REVENUES</b>								
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	2,102.70	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	2,102.70	4,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,000.00	4,000.00	2,102.70	4,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,000.00	4,000.00	2,102.70	4,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	861,604.00	860,004.00		860,004.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			861,604.00	860,004.00		860,004.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			861,604.00	860,004.00		860,004.00		
2) Ending Balance, June 30 (E + F1e)			865,604.00	864,004.00		864,004.00		
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	865,604.00	864,004.00		864,004.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	4,000.00	4,000.00	2,102.70	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%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	2,102.70	4,000.00	0.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	2,102.70	4,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)
<b>A. REVENUES</b>								
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	15,935.00	15,935.00	9,590.04	15,935.00	0.00	0.0%
5) TOTAL, REVENUES			15,935.00	15,935.00	9,590.04	15,935.00		
<b>B. EXPENDITURES</b>								
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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,000.00	5,000.00	0.00	5,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,935.00	10,935.00	9,590.04	10,935.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,935.00	10,935.00	9,590.04	10,935.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	174,654.00	171,927.00		171,927.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			174,654.00	171,927.00		171,927.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			174,654.00	171,927.00		171,927.00		
2) Ending Balance, June 30 (E + F1e)			185,589.00	182,862.00		182,862.00		
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	182,006.00	182,427.00		182,427.00		
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	3,583.00	435.00		435.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	935.00	935.00	419.68	935.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	15,000.00	15,000.00	9,170.36	15,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,935.00	15,935.00	9,590.04	15,935.00	0.00	0.0%
TOTAL, REVENUES			15,935.00	15,935.00	9,590.04	15,935.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	5,000.00	5,000.00	0.00	5,000.00	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)			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, EXPENDITURES			5,000.00	5,000.00	0.00	5,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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	182,427.00
Total, Restricted Balance		182,427.00

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>A. REVENUES</b>								
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	800.00	800.00	3,845.64	800.00	0.00	0.0%
5) TOTAL, REVENUES			800.00	800.00	3,845.64	800.00		
<b>B. EXPENDITURES</b>								
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	18,417.00	(18,417.00)	New
5) Services and Other Operating Expenditures		5000-5999	40,000.00	40,000.00	2,780.00	3,320.00	36,680.00	91.7%
6) Capital Outlay		6000-6999	300,401.00	300,401.00	610,963.91	692,173.00	(391,772.00)	-130.4%
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			340,401.00	340,401.00	613,743.91	713,910.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(339,601.00)	(339,601.00)	(609,898.27)	(713,110.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(339,601.00)	(339,601.00)	(609,898.27)	(713,110.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,146,169.00	1,368,590.00		1,368,590.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,146,169.00	1,368,590.00		1,368,590.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,146,169.00	1,368,590.00		1,368,590.00		
2) Ending Balance, June 30 (E + F1e)			1,806,568.00	1,028,989.00		655,480.00		
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	1,806,568.00	1,028,989.00		655,480.00		
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		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	800.00	800.00	3,845.64	800.00	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			800.00	800.00	3,845.64	800.00	0.00	0.0%
TOTAL, REVENUES			800.00	800.00	3,845.64	800.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	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)
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	18,417.00	(18,417.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	18,417.00	(18,417.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	40,000.00	40,000.00	2,780.00	3,320.00	36,680.00	91.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	40,000.00	2,780.00	3,320.00	36,680.00	91.7%
<b>CAPITAL OUTLAY</b>								
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	300,401.00	300,401.00	610,963.91	692,173.00	(391,772.00)	-130.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			300,401.00	300,401.00	610,963.91	692,173.00	(391,772.00)	-130.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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			340,401.00	340,401.00	613,743.91	713,910.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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%
<b>INTERFUND TRANSFERS OUT</b>								

Description	Resource Codes	Object Codes	Original Budget (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: 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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	655,480.00
Total, Restricted Balance		655,480.00

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	50.00	473.20	50.00	0.00	0.0%
5) TOTAL, REVENUES			50.00	50.00	473.20	50.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,310.00	14,310.00	11,142.10	34,145.00	(19,835.00)	-138.6%
6) Capital Outlay		6000-6999	797,031.00	797,031.00	18,437.74	62,458.00	734,573.00	92.2%
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			811,341.00	811,341.00	29,579.84	96,603.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(811,291.00)	(811,291.00)	(29,106.64)	(96,553.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(811,291.00)	(811,291.00)	(29,106.64)	(96,553.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	814,000.00	841,086.00		841,086.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			814,000.00	841,086.00		841,086.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			814,000.00	841,086.00		841,086.00		
2) Ending Balance, June 30 (E + F1e)			2,709.00	29,795.00		744,533.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,709.00	29,795.00		744,533.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	50.00	50.00	473.20	50.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50.00	50.00	473.20	50.00	0.00	0.0%
TOTAL, REVENUES			50.00	50.00	473.20	50.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	14,310.00	14,310.00	11,142.10	34,145.00	(19,835.00)	-138.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,310.00	14,310.00	11,142.10	34,145.00	(19,835.00)	-138.6%
<b>CAPITAL OUTLAY</b>								
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	797,031.00	797,031.00	18,437.74	62,458.00	734,573.00	92.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	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			797,031.00	797,031.00	18,437.74	62,458.00	734,573.00	92.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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			811,341.00	811,341.00	29,579.84	96,603.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%

Description	Resource Codes	Object Codes	Original Budget (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>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Balance		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				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	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					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	0.00	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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	35.72	35.72	38.64	42.22	6.50	18.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	35.72	35.72	38.64	42.22	6.50	18.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	.95	.95	1.90	1.90	.95	100.0%
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%
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	.95	.95	1.90	1.90	.95	100.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	36.67	36.67	40.54	44.12	7.45	20.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	695.23	695.23	665.76	665.76	(29.47)	-4.0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	695.23	695.23	665.76	665.76	(29.47)	-4.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
<b>f. Total, Charter School Funded County Program ADA</b>						



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	695.23	695.23	665.76	665.76	(29.47)	-4.0%

**BALANCING SPREADSHEET - General Fund**  
**Gravenstein Union (Fund 01, 03, & 04) Report @1st Interim**

Purpose: verify that the Escape budget and the Multi-year Projection agree to the LCFF Calculator results

Gravenstein  
 select District name from drop-down

			Budget Year	MYP Year 1	MYP Year 2
<b>LCFF Calculator (COMPLETE THIS FIRST)</b>					
<i>from calculator</i>		State Aid	3,241,715	3,447,567	3,612,045
		EPA	1,005,450	1,228,123	1,359,186
		Property Taxes	3,549,529	3,620,520	3,692,930
		In-Lieu of Property Tax	0	0	0
		<i>subtotal</i>	7,796,694	8,296,210	8,664,161
<i>additional items (not in calculator)</i>		property tax transfer-spec ed 8097	92,967	92,967	92,967
		basic aid supplemental	950,000	950,000	950,000
		basic aid choice	0	0	0
		prior year , object 8019	0	0	0
		Fund 01, object 8091, LCFF Transfer	-110,000	-35,000	-35,000
		other _____	0	0	0
		prior year amount charter overpaid	0	-	-
		<i>General Fund total</i>	\$8,729,661 ●	\$9,304,177 □	\$9,672,128 ▼
<b>Escape</b>					
	resource	object			
general fund	0000	8011 State Aid + choice + supplemental	4,191,715		
general fund	1400	8012 EPA	1,005,450		
general fund	0000/1400	8019 Prior year	0		
general fund	0000	802x-804x Property Taxes	3,549,529		
general fund	0000	8091 LCFF transfer	-110,000		
general fund	0000	8096 In-Lieu of Property Tax	0		
		<i>subtotal</i>	8,636,694		
general fund	6500	8097 property tax transfer-special educ	92,967		
		<i>General Fund total</i>	\$8,729,661 ●		
<b>Multi-year Projection</b>					
MYP- general fund		LCFF Sources (8010-8099)	8,729,661 ●	9,304,177 □	9,672,128 ▼
		<i>General Fund total</i>	\$8,729,661 ●	\$9,304,177 □	\$9,672,128 ▼

balanced

balanced

balanced

LCFF CALCULATOR	
70714	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
10/5/2022	Projection Date
Gravenstein Union Elementary	
2022-23 1st Interim	
Katie Anderson	
kanderson@grav.k12.ca.us	
707-823-7008	

	PY1	CY	CY1	CY2
<b>(1) UNIVERSAL ASSUMPTIONS</b>				
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(as filled as calculated by the Department of Finance, DOF)</i>	5.07%	13.26%	5.38%	4.02%
Statutory COLA	1.70%	6.56%	5.38%	4.02%
Augmentation/(COLA Suspension)	3.37%	6.70%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on <i>(2022-23 forward)</i>		\$ 2,813.00	\$ 2,964.34	\$ 3,083.51
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	73.31789035%	42.11134218%	42.11134218%	42.11134218%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	73.31789035%	42.11134218%	42.11134218%	42.11134218%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year				

**(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

**(a) GENERAL QUESTIONS**

Is your district required to transfer in-lieu taxes to a charter school?  
Does your district have a necessary small school?

**(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION**

Did your district meet the requirements of funding?

YES	YES	YES	YES
-----	-----	-----	-----

**(c) PROPERTY TAXES**

	PY1	CY	CY1	CY2
C-1 A-6 Estimated Property Taxes (excluding RDA)	\$ 3,484,870	\$ 3,549,529	\$ 3,620,520	\$ 3,692,930
B-5 Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -	\$ -
Less In-Lieu Property Tax Transfer	\$ (3,294,634)	\$ (3,328,920)	\$ (3,392,956)	\$ (3,461,217)
Total Local Revenue	\$ 190,236	\$ 220,609	\$ 227,564	\$ 231,713

**(e) UNDUPLICATED PUPIL PERCENTAGE**

	PY1	CY	CY1	CY2
A-1.2 / A-3.2 District Enrollment (second prior year)				
A-1.1 / A-3.1 District Enrollment (first prior year)				
A-1 / A-3 District Enrollment	35	41	41	41
A-2.2 / A-4.2 COE Enrollment (second prior year)				
A-2.1 / A-4.1 COE Enrollment (first prior year)	1	2	2	2
A-2 / A-4 COE Enrollment				
Total Enrollment	36	43	43	43
B-1.2 / B-3.2 District Unduplicated Pupil Count (second prior year)				
B-1.1 / B-3.1 District Unduplicated Pupil Count (first prior year)				
B-1 / B-3 District Unduplicated Pupil Count	12	11	11	11
B-2.2 / B-4.2 COE Unduplicated Pupil Count (second prior year)				
B-2.1 / B-4.1 COE Unduplicated Pupil Count (first prior year)	-	2	3	3
B-2 / B-4 COE Unduplicated Pupil Count				
Total Unduplicated Pupil Count	12	13	14	14
3-yr rolling percentage	33.33%	30.23%	32.56%	32.56%
Single Year Unduplicated Pupil Percentage				
Unduplicated Pupil Percentage (%)	29.57%	29.82%	31.97%	31.78%

Did your district comply with EC 42238.023 as required for the 2021-22 Attendance Recovery determination? YES

	PY1	CY	CY1	CY2
<b>Current Year ADA: (P-2, Annual for Special Day Class Extended Year)</b>				
B-1, D-6 Grades TK-3	34.77	37.69	37.69	37.69
B-2, D-7 Grades 4-6	-	-	-	-
B-3, D-8 Grades 7-8	-	-	-	-
B-4, D-9 Grades 9-12	-	-	-	-
TOTAL CURRENT YEAR ADA	34.77	37.69	37.69	37.69
<b>Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)</b>				
E-1, D-17 Grades TK-3	-	0.95	-	-
E-2, D-18 Grades 4-6	-	-	-	-
E-3, D-19 Grades 7-8	-	-	-	-
E-4, D-20 Grades 9-12	-	-	-	-
TOTAL NPS-CDS (Annual)	-	0.95	-	-
<b>District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tr. &amp; Open Enrollment)</b> <i>(For calculating EPA only, this ADA is not included in the LCFF funding calculation).</i>				
DISTRICT TOTAL	34.77	38.64	37.69	37.69
<b>County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)</b>				
F-6, E-11 Grades TK-3	0.11	0.95	0.95	0.95
E-7, E-12 Grades 4-6	0.93	-	-	-
F-8, E-13 Grades 7-8	-	0.95	-	-
E-9, E-14 Grades 9-12	-	-	-	-
COUNTY TOTAL	1.04	1.90	0.95	0.95
RATIO: District ADA-to-Enrollment	99.34%	94.24%	91.93%	91.93%
RATIO: County ADA-to-Enrollment	104.00%	95.00%	47.50%	47.50%

**Prior year** *(Charter SFP legislative language suspended in fiscal years 2020-21 and 2021-22)*

	PY1	CY	CY1	CY2
A-6 Grades TK-3	-	26.78	26.78	26.78
A-7 Grades 4-6	-	-	-	-
A-8 Grades 7-8	-	-	-	-
A-9 Grades 9-12	-	-	-	-
	-	26.78	26.78	26.78
A-11 Grades TK-3	-	33.28	33.28	33.28
A-12 Grades 4-6	-	-	-	-
A-13 Grades 7-8	-	-	-	-
A-14 Grades 9-12	-	-	-	-
	-	33.28	33.28	33.28
Difference	-	6.50	6.50	6.50

**(b) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)**

Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.

Charter Name	PY1	CY	CY1	CY2
<b>1 Gravenstein Elementary</b>				
Charter ADA by grade span				
Grades K-3	274.34	263.70	278.72	288.32
Grades 4-6	138.28	144.66	143.22	134.85
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total ADA	412.62	408.36	421.94	423.17
<b>2 Hillcrest Middle School</b>				
Charter ADA by grade span				
Grades K-3	-	-	-	-
Grades 4-6	73.98	81.09	82.77	82.77
Grades 7-8	198.17	176.31	168.33	168.33
Grades 9-12	-	-	-	-
Total ADA	272.15	257.40	251.10	251.10



<b>Gravenstein Union Elementary (70714) - 2022-23 1st Interim</b>			
<b>IN-LIEU PROPERTY TAX TRANSFER</b>			
For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA			
1. Property Taxes per ADA			
2a. Adjusted base revenue per ADA x charter school ADA			
For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.			
1. Property taxes per ADA x District of Residence ADA			
2a. Adjusted base revenue per ADA x District of Residence ADA			
	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Local Property Taxes (w/out RDA)	\$ 3,549,529	\$ 3,620,520	\$ 3,692,930
District LCFF ADA	44.12	45.14	45.14
Total Charter LCFF ADA	665.76	673.04	674.27
Total LCFF ADA	709.88	718.18	719.41
Property Taxes per ADA	\$ 5,000.18	\$ 5,041.24	\$ 5,133.28
Funding Method:			
Property Taxes per ADA	\$ 3,328,920	\$ 3,392,956	\$ 3,461,217
LCFF Funding per ADA	-	-	-
Alternative Calculation	-	-	-
Certified In-Lieu Taxes	-	-	-
<b>In-Lieu of Property Tax Transfer Total</b>	<b>\$ 3,328,920</b>	<b>\$ 3,392,956</b>	<b>\$ 3,461,217</b>
<i>Prior Year Basic Aid Status</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Non-Basic Aid</i>
1 Gravenstein Elementary	<b>\$ 2,041,874</b>	<b>\$ 2,127,101</b>	<b>\$ 2,172,250</b>
ADA	<b>408.36</b>	<b>421.94</b>	<b>423.17</b>
1 In-Lieu at Property tax/ADA	\$ 2,041,874	\$ 2,127,101	\$ 2,172,250
2 In-Lieu at LCFF Adj Base grant/ADA	\$ 4,014,297	\$ 4,376,542	\$ 4,573,381
2 Hillcrest Middle School	<b>\$ 1,287,046</b>	<b>\$ 1,265,855</b>	<b>\$ 1,288,967</b>
ADA	<b>257.40</b>	<b>251.10</b>	<b>251.10</b>
1 In-Lieu at Property tax/ADA	\$ 1,287,046	\$ 1,265,855	\$ 1,288,967
2 In-Lieu at LCFF Adj Base grant/ADA	\$ 2,443,511	\$ 2,510,851	\$ 2,611,805

Gravenstein Union Elementary (70714) - 2022-23 1st Interim		10/5/2022		
	2022-23	2023-24	2024-25	
<b>SUMMARY OF FUNDING</b>				
<b>General Assumptions</b>				
COLA & Augmentation	13.26%	5.38%	4.02%	
Base Grant Priorration Factor	0.00%	0.00%	0.00%	
Add-ons, ERT & MSA Priorration Factor	0.00%	0.00%	0.00%	
<b>LCFF Entitlement</b>				
Base Grant	\$404,797	\$436,007	\$453,522	
Grade Span Adjustment	41,141	45,366	47,171	
Supplemental Grant	26,596	30,779	31,824	
Concentration Grant	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	9,509	9,509	9,509	
Add-ons: Home-to-School Transportation	50,000	52,690	54,808	
Add-ons: Small School District Bus Replacement Program	-	-	-	
Add-ons: Transitional Kindergarten	-	-	-	
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$532,043</b>	<b>\$574,351</b>	<b>\$596,834</b>	
Miscellaneous Adjustments	-	-	-	
Economic Recovery Target	316,914	316,914	316,914	
Additional State Aid	-	-	-	
<b>Total LCFF Entitlement</b>	<b>\$848,957</b>	<b>\$891,265</b>	<b>\$913,748</b>	
<b>LCFF Entitlement Per ADA</b>	<b>\$ 19,242</b>	<b>\$ 19,744</b>	<b>\$ 20,243</b>	
<b>Components of LCFF By Object Code</b>				
State Aid (Object Code 8011)	\$ 632,302	\$ 597,639	\$ 608,318	
EPA (for LCFF Calculation purposes)	\$ 51,730	\$ 66,062	\$ 73,717	
Local Revenue Sources:				
Property Taxes (Object 8021 to 8089)	\$ 3,549,529	\$ 3,620,520	\$ 3,692,930	
In-Lieu of Property Taxes (Object Code 8096)	(1,328,920)	(1,392,956)	(1,461,217)	
Property Taxes net of In-Lieu	\$ 2,220,609	\$ 2,227,564	\$ 2,231,713	
<b>TOTAL FUNDING</b>	<b>\$904,641</b>	<b>\$911,265</b>	<b>\$913,748</b>	
<b>Basic Aid Status</b>				
Basic Aid	\$ 3,954	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ 51,730	\$ -	\$ -	
<b>Total LCFF Entitlement</b>	<b>\$848,957</b>	<b>\$891,265</b>	<b>\$913,748</b>	
<b>SUMMARY OF EPA</b>				
% of Adjusted Revenue Limit - Annual	42.11134218%	42.11134218%	42.11134218%	
% of Adjusted Revenue Limit - P-2	42.11134218%	42.11134218%	42.11134218%	
EPA (for LCFF Calculation purposes)	\$ 51,730	\$ 66,062	\$ 73,717	
EPA, Current Year (Object Code 8012)	\$ 51,730	\$ 66,062	\$ 73,717	
(P-2 plus Current Year Actual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ (6,588.00)	\$ -	\$ -	
(P-1 less Prior Year Actual)				
Accrual (from Data Entry tab)	-	-	-	
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>				
Base Grant (Excludes add-ons for TIG and Transportation )	\$ 762,852	\$ 796,287	\$ 817,607	
Supplemental and Concentration Grant funding in the LCAP year	\$ 26,596	\$ 30,779	\$ 31,824	
Percentage to Increase or Improve Services	3.45%	3.86%	3.89%	
<b>SUMMARY OF STUDENT POPULATION</b>				
<b>Unduplicated Pupil Population</b>				
Enrollment	41	41	41	
COE Enrollment	2	2	2	
<b>Total Enrollment</b>	<b>43</b>	<b>43</b>	<b>43</b>	
Unduplicated Pupil Count	11	11	11	
COE Unduplicated Pupil Count	2	3	3	
<b>Total Unduplicated Pupil Count</b>	<b>13</b>	<b>14</b>	<b>14</b>	
Rolling %, Supplemental Grant	29.8200%	31.9700%	31.7800%	
Rolling %, Concentration Grant	29.8200%	31.9700%	31.7800%	
<b>SUMMARY OF LCFF ADA</b>				
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>				
Grades TK-3	38.50	38.50	34.77	
Grades 4-6	-	-	-	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
<b>LCFF Subtotal</b>	<b>38.50</b>	<b>38.50</b>	<b>34.77</b>	
NSS	-	-	-	
<b>Combined Subtotal</b>	<b>38.50</b>	<b>38.50</b>	<b>34.77</b>	
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>				
Grades TK-3	38.50	34.77	37.69	
Grades 4-6	-	-	-	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
<b>LCFF Subtotal</b>	<b>38.50</b>	<b>34.77</b>	<b>37.69</b>	
NSS	-	-	-	
<b>Combined Subtotal</b>	<b>38.50</b>	<b>34.77</b>	<b>37.69</b>	
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>				
Grades TK-3	41.27	44.19	44.19	
Grades 4-6	-	-	-	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
<b>LCFF Subtotal</b>	<b>41.27</b>	<b>44.19</b>	<b>44.19</b>	
NSS	-	-	-	
<b>Combined Subtotal</b>	<b>41.27</b>	<b>44.19</b>	<b>44.19</b>	
<b>Prior 3-Year Average ADA (adjusted for +/- current year charter shift)</b>				
Grades TK-3	39.42	39.15	38.88	
Grades 4-6	-	-	-	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
<b>LCFF Subtotal</b>	<b>39.42</b>	<b>39.15</b>	<b>38.88</b>	
NSS	-	-	-	
<b>Combined Subtotal</b>	<b>39.42</b>	<b>39.15</b>	<b>38.88</b>	
<b>Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average</b>				
Current Year Charter Shift ADA	6.50	6.50	6.50	
<b>Current Year ADA</b>				
Grades TK-3	37.69	37.69	37.69	
Grades 4-6	-	-	-	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
<b>LCFF Subtotal</b>	<b>37.69</b>	<b>37.69</b>	<b>37.69</b>	
NSS	-	-	-	
<b>Combined Subtotal</b>	<b>37.69</b>	<b>37.69</b>	<b>37.69</b>	
<b>Change in LCFF ADA (excludes NSS ADA)</b>	(3.58)	(6.50)	(6.50)	
	Decline	Decline	Decline	
<b>2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated out of field calculation</b>				
<b>Total ADA</b>				
Total Enrollment				
Attendance Yield				
Quotient				
<b>2021-22 Proxy ADA</b>				
Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
<b>Subtotal</b>				
NSS				
<b>Combined Subtotal</b>				
<b>Funded LCFF ADA (greater of current year, prior year or 3-year prior average)</b>				
Grades TK-3	41.27	44.19	44.19	
Grades 4-6	-	-	-	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
<b>Subtotal</b>	<b>41.27</b>	<b>44.19</b>	<b>44.19</b>	
	Prior	Prior	Prior	
<b>Funded NSS ADA</b>				
Grades TK-3	-	-	-	
Grades 4-6	-	-	-	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NPS, CDS, &amp; COE Operated</b>				
Grades TK-3	1.90	0.95	0.95	
Grades 4-6	-	-	-	
Grades 7-8	0.95	-	-	
Grades 9-12	-	-	-	
<b>Subtotal</b>	<b>2.85</b>	<b>0.95</b>	<b>0.95</b>	
<b>ACTUAL ADA (Current Year Only)</b>				
Grades TK-3	39.59	38.64	38.64	
Grades 4-6	-	-	-	
Grades 7-8	0.95	-	-	
Grades 9-12	-	-	-	
<b>Total Actual ADA</b>	<b>40.54</b>	<b>38.64</b>	<b>38.64</b>	
<b>TOTAL FUNDED ADA</b>				
Grades TK-3	43.17	45.14	45.14	
Grades 4-6	-	-	-	
Grades 7-8	0.95	-	-	
Grades 9-12	-	-	-	
<b>Total</b>	<b>44.12</b>	<b>45.14</b>	<b>45.14</b>	
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>3.58</b>	<b>6.50</b>	<b>6.50</b>	
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>				
Current Year TK ADA	-	-	-	

LCFF CALCULATOR	
6051742	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
Charter	Projection Type
10/31/2022	Projection Date
Gravenstein Elementary	
2022-23 1st Interim	
Katie Anderson	
kanderson@grav.k12.ca.us	
707-823-7008	

	PY1	CY	CY1	CY2
	2021-22	2022-23	2023-24	2024-25

Gravenstein Elementary (6051742)				
(1) UNIVERSAL ASSUMPTIONS				
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	5.07%	13.26%	5.38%	4.02%
Statutory COLA	1.70%	6.56%	5.38%	4.02%
Augmentation/(COLA Suspension)	3.37%	6.70%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)		\$ 2,813.00	\$ 2,964.34	\$ 3,083.51
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	73.31789035%	42.11134218%	42.11134218%	42.11134218%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	73.31789035%	42.11134218%	42.11134218%	42.11134218%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year				

(a) TRANSFER OF IN-LIEU PROPERTY TAX				
I-4 F-6/F-7 In-Lieu of Property Tax	1,915,143	2,041,874	2,127,101	2,172,250

(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)				
A-1.2, A-2.2, A-3.2 Enrollment (second prior year)				
A-1.1, A-2.1, A-3.1 Enrollment (first prior year)				
A-1, A-2, A-3 Enrollment	431	448	465	467
B-1.2, B-2.2, B-3.2 Unduplicated Pupil Count (second prior year)				
B-1.1, B-2.1, B-3.1 Unduplicated Pupil Count (first prior year)				
B-1, B-2, B-3 Unduplicated Pupil Count	115	129	134	134
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	26.68%	28.79%	28.82%	28.69%
C-1 Unduplicated Pupil Percentage (%)	26.67%	27.42%	28.13%	28.77%

(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location				
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest percentage.				
D-3 Unduplicated Pupil Percentage (%)	38.49%	38.49%	38.49%	38.49%
Unduplicated Pupil Percentage: Supplemental Grant	26.67%	27.42%	28.13%	28.77%
Unduplicated Pupil Percentage: Concentration Grant	26.67%	27.42%	28.13%	28.77%

(d) AVERAGE DAILY ATTENDANCE (ADA)				
ADA used for the Transitional Kindergarten Add-on ONLY:				
TK		26.25	36.00	38.25

ADA used for Base, Supplemental and Concentration Grant Calculations:				
Enter P2 Data - Note: Charter School ADA is always funded on current year				
B-1 Grades TK-3	274.34	263.70	278.72	288.32
B-2 Grades 4-6	138.28	144.66	143.22	134.85
B-3 Grades 7-8	-	-	-	-
B-4 Grades 9-12	-	-	-	-
SUBTOTAL ADA	412.62	408.36	421.94	423.17
RATIO: ADA to Enrollment	0.96	0.91	0.91	0.91

Gravenstein Elementary (6051742) - 2022-23 1st Interim		10/31/2022		
		2022-23	2023-24	2024-25
<b>SUMMARY OF FUNDING</b>				
<b>General Assumptions</b>				
COA & Augmentation		13.0%	5.3%	4.0%
Base Grant Proration Factor		0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>				
Base Grant		\$3,762,991	\$4,096,428	\$4,272,086
Grade Span Adjustment		251,306	280,114	301,294
Supplemental Grant		220,144	246,224	263,153
Concentration Grant		-	-	-
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-
Add-ons: Home-to-School Transportation		-	-	-
Add-ons: Small School District Bus Replacement Program		-	-	-
Add-ons: Transitional Kindergarten		73,841	106,716	117,844
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>		<b>\$4,308,282</b>	<b>\$4,729,482</b>	<b>\$4,954,477</b>
Miscellaneous Adjustments		-	-	-
Economic Recovery Target		-	-	-
Additional State Aid		-	-	-
<b>Total LCFF Entitlement</b>		<b>4,308,282</b>	<b>4,729,482</b>	<b>4,954,477</b>
<b>LCFF Entitlement Per ADA</b>		<b>\$ 10,550</b>	<b>\$ 11,209</b>	<b>\$ 11,708</b>
<b>Components of LCFF By Object Code</b>				
State Aid (Object Code 8011)		\$ 1,715,984	\$ 1,906,872	\$ 2,009,840
EPA (via LCFF Calculation purposes)		\$ 550,424	\$ 695,509	\$ 772,387
Local Revenue Sources:				
Property Taxes (Object Code 8021 to 8089)		\$ -	\$ -	\$ -
In Lieu of Property Taxes (Object Code 8096)		\$ 2,041,874	\$ 2,127,101	\$ 2,172,250
Property Taxes net of In-Lieu		\$ -	\$ -	\$ -
<b>TOTAL FUNDING</b>		<b>4,308,282</b>	<b>4,729,482</b>	<b>4,954,477</b>
Basic Aid Status		\$ -	\$ -	\$ -
Excess Taxes		\$ -	\$ -	\$ -
EPA In Excess to LCFF Funding		\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>		<b>4,308,282</b>	<b>4,729,482</b>	<b>4,954,477</b>
<b>SUMMARY OF EPA</b>				
% of Adjusted Revenue Limit - Annual		42.11134218%	42.11134218%	42.11134218%
% of Adjusted Revenue Limit - P-2		42.11134218%	42.11134218%	42.11134218%
EPA (for LCFF Calculation purposes)		\$ 550,424	\$ 695,509	\$ 772,387
EPA, Current Year (Object Code 8012)		\$ 550,424	\$ 695,509	\$ 772,387
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)		\$ 1,489.00	\$ -	\$ -
(P-2 plus Prior Year Accrual)				
Accrual (from Data Entry tab)		-	-	-
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>				
Base Grant (Excludes add-ons for TIG and Transportation)		\$ 4,014,297	\$ 4,376,542	\$ 4,573,380
Supplemental and Concentration Grant funding on the LCAP year		\$ 220,144	\$ 246,224	\$ 263,153
Percentage to Increase or Improve Services		5.48%	5.63%	5.75%
<b>SUMMARY OF STUDENT POPULATION</b>				
<b>Unduplicated Pupil Population</b>				
Enrollment		448	465	467
COE Enrollment		-	-	-
<b>Total Enrollment</b>		<b>448</b>	<b>465</b>	<b>467</b>
Unduplicated Pupil Count		129	134	134
COE Unduplicated Pupil Count		-	-	-
<b>Total Unduplicated Pupil Count</b>		<b>129</b>	<b>134</b>	<b>134</b>
Rolling %, Supplemental Grant		27.4200%	28.1300%	28.7700%
Rolling %, Concentration Grant		27.4200%	28.1300%	28.7700%
<b>SUMMARY OF LCFF ADA</b>				
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
<b>LCFF Subtotal</b>		-	-	-
NSS		-	-	-
<b>Combined Subtotal</b>		-	-	-
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
<b>LCFF Subtotal</b>		-	-	-
NSS		-	-	-
<b>Combined Subtotal</b>		-	-	-
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
<b>LCFF Subtotal</b>		-	-	-
NSS		-	-	-
<b>Combined Subtotal</b>		-	-	-
<b>Prior 3-Year Average ADA (adjusted for +/- current year charter shift)</b>				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
<b>LCFF Subtotal</b>		-	-	-
NSS		-	-	-
<b>Combined Subtotal</b>		-	-	-
<b>Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average</b>				
<b>Current Year ADA</b>				
Grades TK-3		263.70	278.72	288.32
Grades 4-6		144.66	143.22	134.85
Grades 7-8		-	-	-
Grades 9-12		-	-	-
<b>LCFF Subtotal</b>		<b>408.36</b>	<b>421.94</b>	<b>423.17</b>
NSS		-	-	-
<b>Combined Subtotal</b>		<b>408.36</b>	<b>421.94</b>	<b>423.17</b>
Change in LCFF ADA (excludes NSS ADA)		Increase	Increase	Increase
<b>2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated on Yield Calculation</b>				
<b>Total ADA</b>				
Total Enrollment				
Attendance Yield				
Quotient				
<b>2021-22 Proxy ADA</b>				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
<b>Subtotal</b>		-	-	-
NSS		-	-	-
<b>Combined Subtotal</b>		-	-	-
<b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>				
Grades TK-3		263.70	278.72	288.32
Grades 4-6		144.66	143.22	134.85
Grades 7-8		-	-	-
Grades 9-12		-	-	-
<b>Subtotal</b>		<b>408.36</b>	<b>421.94</b>	<b>423.17</b>
Current		Current	Current	Current
<b>Funded NSS ADA</b>				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
<b>Subtotal</b>		-	-	-
<b>NPS, CDS, &amp; COE Operated</b>				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
<b>Subtotal</b>		-	-	-
<b>ACTUAL ADA (Current Year Only)</b>				
Grades TK-3		263.70	278.72	288.32
Grades 4-6		144.66	143.22	134.85
Grades 7-8		-	-	-
Grades 9-12		-	-	-
<b>Total Actual ADA</b>		<b>408.36</b>	<b>421.94</b>	<b>423.17</b>
<b>TOTAL FUNDED ADA</b>				
Grades TK-3		263.70	278.72	288.32
Grades 4-6		144.66	143.22	134.85
Grades 7-8		-	-	-
Grades 9-12		-	-	-
<b>Total</b>		<b>408.36</b>	<b>421.94</b>	<b>423.17</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>				
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>				
Current Year TK ADA		26.25	36.00	38.25

LCFF CALCULATOR		
6051759	5 digit District code or 7 digit School code (from the CDS code)	
NO	Is this calculation for a new charter school? (select from drop down list)	
Charter	Projection Type	
10/31/2022	Projection Date	

	CY	CY1	CY2
Hillcrest Middle (6051759)	2022-23	2023-24	2024-25
<b>( 1 ) UNIVERSAL ASSUMPTIONS</b>			
Supplemental Grant %	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>	13.26%	5.38%	4.02%
Statutory COLA	6.56%	5.38%	4.02%
Augmentation/(COLA Suspension)	6.70%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 2,813.00	\$ 2,964.34	\$ 3,083.51
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	42.11134218%	42.11134218%	42.11134218%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	73.31789035%	73.31789035%	73.31789035%
Local EPA Accrual	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year			

**( 2 ) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

<b>( a ) TRANSFER OF IN-LIEU PROPERTY TAX</b>			
I-4 F-6/F-7 In-Lieu of Property Tax	1,287,046	1,265,855	1,288,967

<b>( b ) UNDUPLICATED PUPIL PERCENTAGE (UPP)</b>			
A-1.2, A-2.2, A-3.2 Enrollment (second prior year)			
A-1.1, A-2.1, A-3.1 Enrollment (first prior year)			
A-1, A-2, A-3 Enrollment	277	270	270
B-1.2, B-2.2, B-3.2 Unduplicated Pupil Count (second prior year)			
B-1.1, B-2.1, B-3.1 Unduplicated Pupil Count (first prior year)			
B-1, B-2, B-3 Unduplicated Pupil Count	98	95	95
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	35.38%	35.19%	35.19%
C-1 Unduplicated Pupil Percentage (%)	27.65%	32.78%	35.25%

<b>( c ) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location</b>			
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the percentage for each district.			
D-3 Unduplicated Pupil Percentage (%)	38.49%	38.49%	38.49%
Unduplicated Pupil Percentage: Supplemental Grant	27.65%	32.78%	35.25%
Unduplicated Pupil Percentage: Concentration Grant	27.65%	32.78%	35.25%

<b>( d ) AVERAGE DAILY ATTENDANCE (ADA)</b>			
ADA used for the Transitional Kindergarten Add-on ONLY:			
TK	-	-	-
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year			
B-1 Grades TK-3	-	-	-
B-2 Grades 4-6	81.09	82.77	82.77
B-3 Grades 7-8	176.31	168.33	168.33
B-4 Grades 9-12	-	-	-
SUBTOTAL ADA	257.40	251.10	251.10
RATIO: ADA to Enrollment	0.93	0.93	0.93



Hillcrest Middle (6051759) - 2022-23 1st Interim	10/31/2022		
	2022-23	2023-24	2024-25
<b>SUMMARY OF FUNDING</b>			
<b>General Assumptions</b>			
COGA & Augmentation	13.26%	5.38%	4.02%
Base Grant Proration Factor	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>			
Base Grant	\$2,443,511	\$2,510,851	\$2,611,804
Grade Span Adjustment	-	-	-
Supplemental Grant	135,126	164,612	184,132
Concentration Grant	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-
Add-ons: Home-to-School Transportation	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-
Add-ons: Transitional Kindergarten	-	-	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$2,578,637</b>	<b>\$2,675,463</b>	<b>\$2,795,936</b>
Miscellaneous Adjustments	-	-	-
Economic Recovery Target	-	-	-
Additional State Aid	-	-	-
<b>Total LCFF Entitlement</b>	<b>2,578,637</b>	<b>2,675,463</b>	<b>2,795,936</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 10,018</b>	<b>\$ 10,655</b>	<b>\$ 11,135</b>
<b>Components of LCFF By Object Code</b>			
State Aid (Object Code 8011)	\$ 893,429	\$ 943,056	\$ 993,887
EPA (for LCFF Calculation purposes)	\$ 398,162	\$ 466,552	\$ 513,082
Local Revenue Sources:			
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	1,287,046	1,265,855	1,288,967
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -
<b>TOTAL FUNDING</b>	<b>2,578,637</b>	<b>2,675,463</b>	<b>2,795,936</b>
Basic Aid Status	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>	<b>2,578,637</b>	<b>2,675,463</b>	<b>2,795,936</b>
<b>SUMMARY OF EPA</b>			
% of Adjusted Revenue Limit - Annual	73.31789035%	73.31789035%	73.31789035%
% of Adjusted Revenue Limit - P-2	42.1134218%	42.1134218%	42.1134218%
EPA (for LCFF Calculation purposes)	\$ 398,162	\$ 466,552	\$ 513,082
EPA, Current Year (Object Code 8012)	\$ 398,162	\$ 466,552	\$ 513,082
(P-2 plus Current Year Accrual)			
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ -
(P-4 less Prior Year Accrual)	\$ 37,478.00	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-
<b>LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES</b>			
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 2,443,511	\$ 2,510,851	\$ 2,611,804
Supplemental and Concentration Grant funding in the LCAP year	\$ 135,126	\$ 164,612	\$ 184,132
Percentage to Increase or Improve Services	5.53%	6.56%	7.05%
<b>SUMMARY OF STUDENT POPULATION</b>			
<b>Unduplicated Pupil Population</b>			
Enrollment	277	270	270
COE Enrollment	-	-	-
<b>Total Enrollment</b>	<b>277</b>	<b>270</b>	<b>270</b>
<b>Unduplicated Pupil Count</b>			
Unduplicated Pupil Count	98	95	95
COE Unduplicated Pupil Count	-	-	-
<b>Total Unduplicated Pupil Count</b>	<b>98</b>	<b>95</b>	<b>95</b>
Rolling %, Supplemental Grant	27.6500%	32.7800%	35.2500%
Rolling %, Concentration Grant	27.6500%	32.7800%	35.2500%
<b>SUMMARY OF LCFF ADA</b>			
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>LCFF Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
NSS	-	-	-
<b>Combined Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>LCFF Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
NSS	-	-	-
<b>Combined Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>LCFF Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
NSS	-	-	-
<b>Combined Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Prior 3-Year Average ADA (adjusted for +/- current year charter shift)</b>			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>LCFF Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
NSS	-	-	-
<b>Combined Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average</b>			
<b>Current Year ADA</b>			
Grades TK-3	-	-	-
Grades 4-6	81.09	82.77	82.77
Grades 7-8	176.31	168.33	168.33
Grades 9-12	-	-	-
<b>LCFF Subtotal</b>	<b>257.40</b>	<b>251.10</b>	<b>251.10</b>
NSS	-	-	-
<b>Combined Subtotal</b>	<b>257.40</b>	<b>251.10</b>	<b>251.10</b>
Change in LCFF ADA (excludes NSS ADA)	257.40	251.10	251.10
	Increase	Increase	Increase
<b>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 it</b>			
<b>Yield Calculation</b>			
Total ADA	-	-	-
Total Enrollment	-	-	-
Attendance Yield	-	-	-
Quotient	-	-	-
<b>2021-22 Proxy ADA</b>			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
NSS	-	-	-
<b>Combined Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>			
Grades TK-3	-	-	-
Grades 4-6	81.09	82.77	82.77
Grades 7-8	176.31	168.33	168.33
Grades 9-12	-	-	-
<b>Subtotal</b>	<b>257.40</b>	<b>251.10</b>	<b>251.10</b>
Current	Current	Current	Current
<b>Funded NSS ADA</b>			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NPS, CDS, &amp; COE Operated</b>			
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ACTUAL ADA (Current Year Only)</b>			
Grades TK-3	-	-	-
Grades 4-6	81.09	82.77	82.77
Grades 7-8	176.31	168.33	168.33
Grades 9-12	-	-	-
<b>Total Actual ADA</b>	<b>257.40</b>	<b>251.10</b>	<b>251.10</b>
<b>TOTAL FUNDED ADA</b>			
Grades TK-3	-	-	-
Grades 4-6	81.09	82.77	82.77
Grades 7-8	176.31	168.33	168.33
Grades 9-12	-	-	-
<b>Total</b>	<b>257.40</b>	<b>251.10</b>	<b>251.10</b>

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

Sonoma County

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

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

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

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

**IMPORT CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **SUPPLEMENTAL CHECKS**

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

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

## **EXPORT VALIDATION CHECKS**

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

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

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

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

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

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

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

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

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

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

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

# SONOMA COUNTY OFFICE OF EDUCATION



## ***AB 2756 REPORTING REQUIREMENTS***

District: Gravenstein Union School District #20

**Please check one:**

The district *does not* have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

The district is submitting the following reports that show signs of financial distress:

- 1) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached
  
- 2) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached
  
- 3) Report Title: \_\_\_\_\_  
Prepared by: \_\_\_\_\_  
Date: \_\_\_\_\_ Copy attached

Signature: *Katie Anderson*  
Chief Business Official

Date: 12/13/2022

*Please submit this form and any accompanying reports to:  
Sarah Lampenfeld, Director, External Fiscal Services  
Sonoma County Office of Education*

# The Common Message

2022-23 First Interim Report



**BASC**  
Business and Administration  
Steering Committee

## Writers and Contributors

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



# Table of Contents

- Sources..... 4**
- 2022-2023 First Interim Report Key Budget Guidance..... 5**
  - Planning Factors for 2022-23 and MYPs .....6
  - One-Time Funding.....6
  - Universal School Meals.....7
  - Special Education .....8
  - Independent Study.....9
  - Early Care and Education.....9
- Summary..... 11**

# Sources

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

# 2022-2023 First Interim Report Key Budget Guidance

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

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

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

## Planning Factors for 2022-23 and MYPs

Key planning factors for LEAs to incorporate into their the 2022-23 First Interim Report for multiyear projections are listed below and are based on the latest information available.

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	5.38%	4.02%
LCFF Investment	6.70%		
Grade Span Adjustment	10.40%		
TK-3	2.60%		
9-12	6.56%		
Special Education COLA		5.38%	4.02%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	25.20%	24.60%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Prop. 20 per ADA	\$67	\$67	\$67
Universal Transitional Kindergarten/ADA	\$2,813	\$2,964	\$3,083
Mandated Block Grant			
Districts			
K-8 per ADA	\$34.94	\$36.82	\$38.30
9-12 per ADA	\$67.31	\$70.93	\$73.78
Charters			
K-8 per ADA	\$18.34	\$19.33	\$20.10
9-12 per ADA	\$50.98	\$53.72	\$55.88

## One-Time Funding

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

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

The 2022 education trailer bill (AB181) added language to Ed. Code 41480 to include in the Educator Effectiveness Block Grant, preschool learning foundations as a subject area and added coursework for existing staff to become credentialed as an allowable expenditure for the grant. In addition, the plan due date was changed to March 31, 2023. The plan<sup>1</sup> is required to be

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

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

## Universal School Meals

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

Other one-time funding initiatives include:

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

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

## Special Education

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

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

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

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

## Independent Study

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

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

## Early Care and Education

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

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

### Transitional Kindergarten (TK)

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

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

## **State Preschool**

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

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

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

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

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

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

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



## **Summary**

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