



Scott Smith, Superintendent

2022-23
FIRST INTERIM BUDGET REPORT
Period July 1, 2022– October 31, 2022

Board Members

Juli Amodei
Lee McFarland
Samuel Shalhoub
Tiffany Silva
Gary Stephenson

COAST UNIFIED SCHOOL DISTRICT
Regular Meeting of the Board of Trustees
Meeting Date: December 15, 2022

TO: Board of Trustees

FROM: Annie Lachance, Business Manager

SUBJECT: ***2022-23 First Interim Financial Report Narrative***

Pursuant to Education code 42131 and 33127, the 2022-23 First Interim Financial Report is presented for the Board's review and approval. This is the first of two required reports covering the period from July 1, 2022– October 31, 2022. The First Interim Report reflects the most current assumptions as reported on the School Services of California School District and County Office Financial Projection Dashboard Final Budget Version (attached) and includes the Coast Unified School District's (District) financial position and assumptions as of October 31, 2022. Fund budgets will be updated to reflect the Interim Report projections when reviewed by the Board and approved by the County Superintendent of Schools.

The First Interim Report, as of October 31, 2022, provides comparison of the Adopted Budget, year-to-date totals and First Interim projections. The objective in preparing Interim Reports is to help ensure proper Board oversight and periodic adjustment of the District's operating budget. The Board asserts, by filing a Positive Certification of Financial Position, the District is able to meet the current year and the two subsequent year's financial obligations. Currently the District is submitting a positive certification. However, I would advise caution and much consideration in going forward with expenditures that reduce our reserve as we have financial obligations in the future that need to be addressed as well as reducing deficit spending.

The First Interim Report contains information on the General Fund revenues, expenditures and fund balance as well as cash flow analysis, criteria and standards review and a two-year projection for fiscal years 2023-24 and 2024-25.

Financial Highlights

The fiscal position of the District for fiscal year 2022-23 is stable. The implementation of the Local Control Funding Formula (LCFF) began in the 2013-14 fiscal year, and has substantively altered the calculations for financing public schools. The LCFF was designed to restore funding incrementally over seven years to reach a target of the level that districts had achieved back in fiscal year 2007-08. The LCFF was funded 100%, one year ahead of target. However, the District remains supported by property taxes that contribute far more than the new funding model currently guarantees. Although the information suggests that Coast Unified School District will continue to be funded by property taxes over the LCFF formula, economic indicators still require monitoring.

The LCFF was developed primarily by eliminating most state categorical programs and creating a higher base funding per student. This base amount is enhanced by the Supplemental and Concentration Grants that target low income students as well as English learners and foster youth. The base funding plus the Supplemental and Concentration Grants make up the LCFF. However, basic aid districts which receive property taxes in excess of the LCFF calculations were guaranteed continued revenue equal to the 2012-13 state categorical programs net of the "fair share" reduction. The District is estimated to receive approximately \$623,000 of state categorical revenue for 2022-23, as well as an estimated \$12,127,169 in property taxes.

In addition, the passage of Proposition 30 in November 2012 prevented an additional cut to state funding and created the Education Protection Account (EPA). The District is expected to receive EPA funding of approximately \$104,692 for the current fiscal year. This amount was set to stop in the 2019-20 fiscal year. However, with passage of Proposition 55, a portion of Proposition 30 remains intact. While the increase in sales tax expired after the 2018-19 fiscal year, the increase in personal income tax on incomes over \$250,000 will remain in effect for an additional 12 years to help fund education and healthcare. Coast Unified School District will receive funds through the 2030-31 fiscal year, and is estimating receiving approximately \$104,692, \$98,870 and \$93,480 for 2022-23, 2023-24 and 2024-25 respectively.

Fund 01 – General Fund

The General Fund is the chief operating fund of the district. The General Fund is used to account for the ordinary operations of the district with transactions recorded as Unrestricted or Restricted funding sources.

Revenue Assumptions:

- Property taxes were estimated at budget development to increase 3.5% over 2022-23. The amount of property tax revenues, estimated at \$11,788,970 and were increased to \$12,127,169 per Fiscal Bulletin #58 from SLOCOE. For subsequent years, an increase of 3.25% was estimated for 2023-24 and 3% was estimated for 2024-25.
- October CalPads enrollment was 485, a decrease of 10 students over last year's CalPads numbers.
- Our unduplicated percentage of enrollment is 64.95%. This is an decrease of over 16% over last year.
- We received \$61,649 for the passage of Senate Bill 1090, which helps mitigate the effects of the decommissioning of the Diablo Nuclear Power Plant. This was reflected in the original budget. We will be receiving \$61,649 each year over the next two years for a total of \$493,192.
- All revenues have been adjusted to the latest estimates received.

Following are the 2022-23 First Interim Budget Summary of Changes (from budget adoption):

	2022-23 Adopted Budget	2022-23 1st Interim Budget	Net Change
<i>Unrestricted Revenues</i>			
Property Taxes/LCFF	\$ 12,506,072	\$12,857,462	\$ 351,390
Federal Revenues	\$ 0	\$ 0	\$ 0
All Other State Revenues	\$ 102,747	\$ 102,747	\$ 0
All Other Local Revenues	\$ 220,849	\$ 250,810	\$ 29,961
Total – Unrestricted Revenues			\$ 381,351
<i>Restricted Revenues</i>			
ASES	\$ 135,000	\$ 256,796	\$ 121,796
Expanded Learning Opportunity Program	\$ 147,809	\$ 293,612	\$ 145,803
Title I	\$ 124,000	\$ 114,897	\$ - 9,103
Special Education	\$ 575,373	\$ 575,373	\$ 0
Special Ed – Discretionary Grants	\$ 5,000	\$ 5,000	\$ 0
Title II – Teacher Quality	\$ 20,000	\$ 20,000	\$ 0

Title III – LEP	\$ 26,000	\$ 26,000	\$ 0
Lottery – Restricted	\$ 31,908	\$ 31,908	\$ 0
Voc-Ag Grant	\$ 10,000	\$ 10,000	\$ 0
Career Technical Education (CTE)	\$ 39,868	\$ 105,606	\$ 65,606

COVID Resources

ESSER II (3212)	\$ 146,985	\$ 157,167	\$ 10,182
ESSER III (3213)	\$ 488,399	\$ 750,660	\$ 262,261
ESSER III (3214)	\$ 0	\$ 187,694	\$ 187,694
In-Person Instruction (7422)	\$ 0	\$ 21,495	\$ 21,495

Total – Restricted Revenues **\$ 805,734**

Contributions from Unrestricted to Restricted **\$ 2,848,676 \$ 2,917,258 \$ 69,582**

Expenditure Assumptions

- Salaries and benefits have been adjusted as employees are hired and positions are filled. All salary increases for certificated and classified were reflected at budget adoption.
- Operating Services increased primarily because of additional Special Education expenditures, budgeting carryover and adjusting budgets as information becomes available.
- Capital Outlay increased due to the remodeling of the computer room at CGS, the purchase of computer equipment in accordance with our technology plan using Covid funds, the greenhouse at CUHS, and the replacement of the intercom at SLMS.

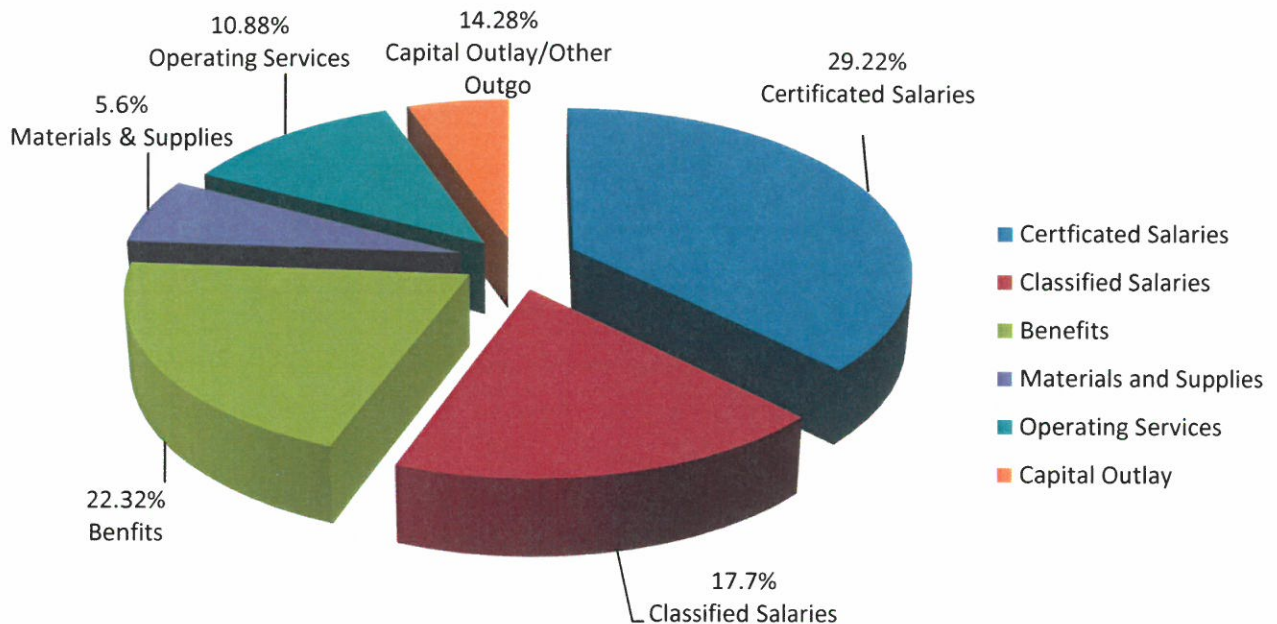
	2022-23 Adopted Budget	2022-23 1st Interim Budget	Net Change
Expenditures – Unrestricted and Restricted			
Certificated Salaries	\$5,075,379	\$5,091,929	\$ 16,550
Classified Salaries	\$2,938,506	\$3,084,357	\$ 145,851
Benefits	\$3,785,146	\$3,889,088	\$ 103,942
Materials and Supplies	\$ 934,672	\$ 976,672	\$ 42,000
Operating Services	\$1,742,327	\$1,895,380	\$ 153,053
Capital Outlay	\$ 10,000	\$ 427,319	\$ 417,317
Other Outgo	\$2,078,892	\$2,078,892	\$ 0

Total Increase of Expenditures **\$ 878,713**

Increased Expenditures from Budget Development:

- Budgeted carryover \$ 12,429
- Temp teacher \$ 83,695
- Stadium scoreboard CUHS \$ 10,301
- Gym Floors \$ 7,350
- Septic Tank CUHS \$ 28,875
- Fire Alarm/Intercom SLMS \$ 53,837
- Lab Tables Installation CUHS \$ 23,966
- Additional classified positions (Groundskeeper, Special Ed Aide
Temp Neg Liason) \$ 157,411

2022-23 First Interim Expenditures



The district's salaries and benefits represent 69.24% of the expenditures for the district. This is lower than most districts, which are typically between 85% and 90%. This is also lower than usual due to the increase of COVID-19 funds received by the district.

Designated Reserve for Economic Uncertainty

- The State requires a 4% reserve for districts of Coast Unified School District's size. The Reserve for Economic Uncertainty for 2022-23 fiscal year is estimated at \$1,748,153, and represents a 9.88% reserve. Projections for 2023-24 and 2024-25, using current budget assumptions, allow us to meet the State required 4% reserves in 2023-24 at 8.97% and 2024-25 at 5.51%. The reserve will continue to drop as we honor the Memorandum of Understanding with Cayucos Elementary School District and San Luis Coastal Unified School District. This is especially concerning as Coast Unified School District is a Basic Aid district, relying on continuing property taxes to fund our schools. In the event of an economic downturn, this could greatly affect the funding of our school and require reductions to meet reserve levels. As we have seen, expenses are rising at a faster pace than are revenues. Because of this, a conservative approach in spending will need to be adopted and implemented in order to maintain a positive certification in all three years.

Other Funds

- Fund 13 Cafeteria:** Currently, we are estimating a district contribution to the Cafeteria Fund of \$213,872. This amount is most likely to be reduced as we enter our third year as a Provision 2 district and begin Universal Meals. With Provision 2 and Universal Meals, every student eats for free with a higher reimbursement rate from the Federal and State governments. However, this also means more food procurement as more meals are being

served. In addition, food prices have increased at a higher rate than our reimbursement rate. Because the amount of the reimbursement rate is unknown at this time, we will be monitoring the fund closely. We have historically contributed much less to the Cafeteria Fund.

- **Fund 17 Special Reserve:** Currently, Fund 17 has a balance of \$611,572, none of which is being used to meet our required reserve limit. We estimate an ending fund balance of \$666,652.
- **Fund 25 Capitol Facilities Fund (Developer Fees):** At First Interim the estimated fund balance for Fund 25 is \$3,056.

Recommended Action: Board approve Qualified Certification

Based on the information in the 2022-23 First Interim Report, the Coast Unified School District will meet its financial obligations in the current year 2022-23 and two subsequent years. Even though we meet our reserve level in all three years, we must move forward with caution when spending and make sure that careful attention is being paid when expenditures are approved. We have a lot of one-time money to be spent that will ease the general fund in the short term. However, once that money is gone, the programs that we want to keep, will revert back to the general fund. This will require planning and monitoring. The First Interim Budget Report as presented is an accurate representation of what is known at this time.

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

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2022–23 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	6.56%	5.38%	4.02%	3.72%
Planning COLA	5.07% ²	6.56%	5.38%	4.02%	3.72%

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

*Average daily attendance (ADA)

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

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

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

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

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

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

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

⁶Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

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

Coast Unified (75465) - 2022-23 First Interim									
v.23.2b					PY3		v.23.2b		
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
Calculation Factors	COLA & Augmentation		Base Grant Proration	Supplemental	Unduplicated Pupil Percentage				
	3.26%		0.00%	76.46%	76.46%				
	ADA	Base	Grade Span		Concentration	Total			
	165.63	\$ 7,702	\$ 801	\$ 1,300	\$ 912	\$ 1,774,833			
	120.56	7,818		1,196	839	1,187,805			
	80.10	8,050		1,231	864	812,597			
	185.61	9,329	243	1,464	1,027	2,238,982			
Subtract Necessary Small School ADA and Funding									
Total Base, Supplemental, and Concentration Grant									
NSS Allowance									
TOTAL BASE									
551.90 \$ 4,594,581 \$ 177,773 \$ 729,789 \$ 512,074 \$ 6,014,217									
ADD ONS:									
Targeted Instructional Improvement Block Grant						\$ 35,609			
Home-to-School Transportation (COLA added commencing 2023-24)						215,916			
Small School District Bus Replacement Program (COLA added commencing 2023-24)									
Transitional Kindergarten (Commencing 2022-23)									
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF ENTITLEMENT						1,318,817			
						\$ 7,584,559			
STATE AID CALCULATION									
Miscellaneous Adjustments									
Adjusted LCFF Entitlement						7,584,559			
Local Revenue (including RDA)						(10,562,250)			
Gross State Aid						\$ -			
MINIMUM STATE AID CALCULATION									
2012-13 RL/Charter Gen BG adjusted for ADA						Minimum State Aid			
2012-13 NSS Allowance (deficit)						\$ 3,990,375			
Minimum State Aid Adjustments						\$ -			
Less Current Year Property Taxes/In-Lieu									
Subtotal State Aid for Historical RL/Charter General BG						(10,562,250)			
Categorical funding from 2012-13 net of fair share reduction						623,045			
Charter School Categorical Block Grant adjusted for ADA									
Minimum State Aid Guarantee Before Proration Factor						623,045			
Proration Factor						\$ 623,045			
Minimum State Aid Guarantee						\$ 623,045			
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement									
Minimum State Aid plus Property Taxes including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
GROSS STATE AID						\$ 623,045			
ADDITIONAL STATE AID						\$ -			
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 7,584,559			
Change Over Prior Year						21,379			
LCFF Entitlement Per ADA						13,781			
Per-ADA Change Over Prior Year						38			
Basic Aid Status (school districts only)						Basic Aid			
LCFF SOURCES INCLUDING EXCESS TAXES									
State Aid						2020-21			
Education Protection Account						\$ 623,045			
Property Taxes Net of In-Lieu Transfers						110,380			
Charter In-Lieu Taxes						11,020,449			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 11,753,874			

Coast Unified (75465) - 2022-23 First Interim																				
LOCAL CONTROL FUNDING FORMULA												v.23.2b		PY1						
LCFF ENTITLEMENT CALCULATION												v.23.2b		2021-22		2022-23				
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage					
	5.07%		0.00%		77.48%		0.00%		77.48%		12.84%		0.00%		73.34%					
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	165.66	\$ 8,093	\$ 842	\$ 1,385	\$ 1,306	\$ 1,925,863		150.14	\$ 9,132	\$ 950	\$ 1,479	\$ 1,202	\$ 1,916,192		118.38	9,270				1,389,166
Grades 4-6	120.56	8,215		1,273	1,200	1,288,589		76.55	9,544		1,400	1,138	924,850		76.55	9,544				924,850
Grades 7-8	80.10	8,458		1,311	1,236	881,463		178.39	11,061	288	1,665	1,353	2,562,855		178.39	11,061	288			2,562,855
Grades 9-12	185.61	9,802	255	1,558	1,470	2,428,700														
Subtract Necessary Small School ADA and Funding																				
Total Base, Supplemental, and Concentration Grant		\$ 4,827,950	\$ 186,820	\$ 777,088	\$ 732,757	\$ 6,524,615			\$ 5,172,226	\$ 194,009	\$ 787,119	\$ 639,709	\$ 6,793,063							
NSS Allowance																				
TOTAL BASE	551.93	\$ 4,827,950	\$ 186,820	\$ 777,088	\$ 732,757	\$ 6,524,615		523.46	\$ 5,172,226	\$ 194,009	\$ 787,119	\$ 639,709	\$ 6,793,063							
ADD ONS:																				
Targeted Instructional Improvement Block Grant						\$ 35,609							\$ 35,609							\$ 35,609
Home-to-School Transportation (COLA added commencing 2023-24)						215,916							215,916							215,916
Small School District Bus Replacement Program (COLA added commencing 2023-24)																				
Transitional Kindergarten (commencing 2022-23)													40,085							40,085
ECONOMIC RECOVERY TARGET PAYMENT						1,318,817							1,318,817							1,318,817
LCFF ENTITLEMENT						\$ 8,094,957							\$ 8,403,490							\$ 8,403,490
STATE AID CALCULATION																				
Miscellaneous Adjustments						-							-							-
Adjusted LCFF Entitlement						8,094,957							8,403,490							8,403,490
Local Revenue (including RDA)						(11,404,806)							(12,127,169)							(12,127,169)
Gross State Aid						\$ -							\$ -							\$ -
MINIMUM STATE AID CALCULATION																				
2012-13 RL/Charter Gen BG adjusted for ADA						Minimum State Aid							Minimum State Aid							Minimum State Aid
2012-13 NSS Allowance (deficit)						\$ 3,990,617							\$ 3,990,617							\$ 3,990,617
Minimum State Aid Adjustments																				
Less Current Year Property Taxes/In-Lieu																				
Subtotal State Aid for Historical RL/Charter General BG						(11,404,806)							(12,127,169)							(12,127,169)
Categorical funding from 2012-13 net of fair share reduction																				
Charter School Categorical Block Grant adjusted for ADA						623,045							623,045							623,045
Minimum State Aid Guarantee Before Proration Factor																				
Proration Factor						623,045							623,045							623,045
Minimum State Aid Guarantee						\$ 623,045							\$ 623,045							\$ 623,045
CHARTER SCHOOL MINIMUM STATE AID OFFSET																				
LCFF Entitlement						-							-							-
Minimum State Aid plus Property Taxes including RDA						-							-							-
Offset																				
Minimum State Aid Prior to Offset																				
Total Minimum State Aid with Offset						\$ -							\$ -							\$ -
GROSS STATE AID						\$ 623,045							\$ 623,045							\$ 623,045
ADDITIONAL STATE AID						\$ -							\$ -							\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 8,094,957							\$ 8,403,490							\$ 8,403,490
Change Over Prior Year																				
LCFF Entitlement Per ADA						14,667							16,054							16,054
Per-ADA Change Over Prior Year																				
Basic Aid Status (school districts only)																				
LCFF SOURCES INCLUDING EXCESS TAXES																				
State Aid						2021-22							2022-23							2022-23
Education Protection Account						\$ 623,045							\$ 623,045							\$ 623,045
Property Taxes Net of In-Lieu Transfers						110,387							104,692							104,692
Charter In-Lieu Taxes						11,404,806							12,127,169							12,127,169
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 12,138,238							\$ 12,854,906							\$ 12,854,906

Coast Unified (75465) - 2022-23 First Interim									
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
Calculation Factors	v.23.2b			CY1 2023-24			v.23.2b		
	CY2 2024-25								
	COLA & Augmentation			Base Grant Proration			Unduplicated Pupil Percentage		
	5.38%			0.00%			69.34%		
	ADA			Grade Span			Supplemental Concentration		
	140.22 \$ 9,623 \$ 9,769			1,001 \$ 1,473 \$ 1,355			990 \$ 1,835,143		
Grades TK-3	111.76			10,057			911 1,344,957		
Grades 4-6	74.55			11,656			937 923,608		
Grades 7-8	167.82			303			1,115 2,472,353		
Grades 9-12									
Subtotal Necessary Small School ADA and Funding									
Total Base, Supplemental, and Concentration Grant									
NSS Allowance									
TOTAL BASE									
ADD ONS:									
Targeted Instructional Improvement Block Grant									
Home-to-School Transportation (COLA added commencing 2023-24)									
Small School District Bus Replacement Program (COLA added commencing 2023-24)									
Transitional Kindergarten (Commencing 2022-23)									
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF ENTITLEMENT									
STATE AID CALCULATION									
Miscellaneous Adjustments									
Adjusted LCFF Entitlement									
Local Revenue (including RDA)									
Gross State Aid									
MINIMUM STATE AID CALCULATION									
2012-13 RL/Charter Gen BG adjusted for ADA									
2012-13 NSS Allowance (deficit)									
Minimum State Aid Adjustments									
Less Current Year Property Taxes/In-Lieu									
Subtotal State Aid for Historical RL/Charter General BG									
Categorical funding from 2012-13 net of fair share reduction									
Charter School Categorical Block Grant adjusted for ADA									
Minimum State Aid Guarantee Before Proration Factor									
Proration Factor									
Minimum State Aid Guarantee									
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement									
Minimum State Aid plus Property Taxes including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
GROSS STATE AID									
ADDITIONAL STATE AID									
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)									
Change Over Prior Year									
LCFF Entitlement Per ADA									
Per-ADA Change Over Prior Year									
Basic Aid Status (school districts only)									
LCFF SOURCES INCLUDING EXCESS TAXES									
State Aid									
Education Protection Account									
Property Taxes Net of In-Lieu Transfers									
Charter In-Lieu Taxes									
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)									

Coast Unified (75465) - 2022-23 First Interim									
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
	CY3 2025-26			CY4 2026-27			v.23.2b		
	v.23.2b			v.23.2b			v.23.2b		
Calculation Factors									
	COLA & Augmentation 3.72%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 65.87%	COLA & Augmentation 3.47%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 0.00%	COLA & Augmentation 3.47%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 0.00%
	ADA	Grade Span	Supplemental	ADA	Grade Span	Supplemental	ADA	Grade Span	Supplemental
Grades TK-3	132.05	\$ 10,382	\$ 1,080	\$ 1,510	\$ 810	\$ 1,819,893	135.53	\$ 10,742	\$ 1,117
Grades 4-6	91.20	10,540	1,389	745	1,155,800	991,137	90.88	10,906	-
Grades 7-8	76.95	10,850	1,429	767	1,003,889	806,925	71.88	11,226	-
Grades 9-12	167.20	12,576	327	1,700	2,594,025	2,172,980	162.77	13,012	338
Total Base, Supplemental, and Concentration Grant									
NSS Allowance		\$ 5,269,806	\$ 197,289	\$ 720,235	\$ 386,277	\$ 6,573,607		\$ 5,371,888	\$ 206,404
TOTAL BASE	467.40	\$ 5,269,806	\$ 197,289	\$ 720,235	\$ 386,277	\$ 6,573,607	461.06	\$ 5,371,888	\$ 206,404
ADD ONS:									
Targeted Instructional Improvement Block Grant					\$ 35,609			\$ 35,609	
Home-to-School Transportation (COLA added commencing 2023-24)					245,483			254,001	
Small School District Bus Replacement Program (COLA added commencing 2023-24)					-			-	
Transitional Kindergarten (commencing 2022-23)					45,575			-	
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF ENTITLEMENT									
					1,318,817			1,318,817	
					\$ 8,219,091			\$ 7,186,719	
STATE AID CALCULATION									
Miscellaneous Adjustments					8,219,091			7,186,719	
Adjusted LCFF Entitlement					(13,281,125)			-	
Local Revenue (including RDA)					\$ -			\$ 7,186,719	
Gross State Aid					-			-	
MINIMUM STATE AID CALCULATION									
2012-13 RL/Charter Gen BG adjusted for ADA					Minimum State Aid			N/A	
2012-13 NSS Allowance (deficit)					\$ 3,379,419			\$ 3,333,579	
Minimum State Aid Adjustments					-			-	
Less Current Year Property Taxes/In-Lieu					(13,281,125)			-	
Subtotal State Aid for Historical RL/Charter General BG					623,045			3,333,579	
Categorical funding from 2012-13 net of fair share reduction					-			623,045	
Charter School Categorical Block Grant adjusted for ADA					-			-	
Minimum State Aid Guarantee Before Proration Factor					623,045			3,956,624	
Proration Factor					0.00%			0.00%	
Minimum State Aid Guarantee					\$ 623,045			\$ 3,956,624	
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement					-			-	
Minimum State Aid plus Property Taxes including RDA					-			-	
Offset					-			-	
Minimum State Aid Prior to Offset					-			-	
Total Minimum State Aid with Offset					-			-	
GROSS STATE AID									
					\$ 623,045			\$ 7,186,719	
ADDITIONAL STATE AID									
					\$ -			\$ -	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)									
Change Over Prior Year					\$ 8,219,091			\$ 7,186,719	
LCFF Entitlement Per ADA					17,585			15,587	
Per-ADA Change Over Prior Year					-			-	
Basic Aid Status (school districts only)					Basic Aid			Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES									
State Aid					2025-26			2026-27	
Education Protection Account					\$ 623,045			\$ 7,186,719	
Property Taxes Net of In-Lieu Transfers					93,480			-	
Charter In-Lieu Taxes					13,281,125			-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)					\$ 13,997,650			\$ 7,186,719	

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EDUCATION PROTECTION ACCOUNT

Certification Period:		Est. Annual 2019-20	P2 2020-21	Est. Annual 2020-21	P2 2021-22	Est. Annual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1	Total ADA for EPA Minimum	551.90	551.90	551.90	551.91	551.93	523.46	494.35	467.40	467.40	-
A-2	Minimum Funding per ADA	200	200	200	200	200	200	200	200	200	200
A-3	EPA Minimum Funding (A-1 * A-2)	\$ 110,380	\$ 110,380	\$ 110,380	\$ 110,382	\$ 110,387	\$ 104,692	\$ 98,870	\$ 93,480	\$ 93,480	-
EPA PROPORTIONATE SHARE CAP											
B1,B4	2012-13 Deficit Base RI/Charter Rate (adjusted for COLA eff. 21/22)	\$ 7,161.62	\$ 7,161.62	\$ 7,161.62	\$ 8,305.52	\$ 8,305.52	\$ 8,850.36	\$ 9,326.51	\$ 9,701.44	\$ 10,062.33	\$ 10,411.49
B2,B5	Current Year Funded ADA, excluding NSS	551.90	551.90	551.90	551.93	551.93	523.46	494.35	467.40	467.40	461.06
B-7	2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	68.63	68.63	68.63	79.60	79.60	84.82	89.38	92.97	96.43	99.78
B-8	Current Year Funded ADA, including NSS	551.90	551.90	551.90	551.93	551.93	523.46	494.35	467.40	467.40	461.06
	Adjusted Total Revenue Limit	\$ 3,990,375	\$ 3,990,375	\$ 3,990,375	\$ 4,628,029	\$ 4,628,029	\$ 4,677,209	\$ 4,654,745	\$ 4,577,907	\$ 4,748,204	\$ 4,846,327
	Current Year Adjusted NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 3,990,375	\$ 3,990,375	\$ 3,990,375	\$ 4,628,029	\$ 4,628,029	\$ 4,677,209	\$ 4,654,745	\$ 4,577,907	\$ 4,748,204	\$ 4,846,327
B-13	Local Revenue/In-Lieu of Property Taxes	\$ 10,562,250	\$ 11,028,269	\$ 11,020,449	\$ 11,372,311	\$ 11,404,806	\$ 12,127,169	\$ 12,519,760	\$ 12,892,515	\$ 13,281,125	\$ -
B-14	EPA Proportionate Share Cap (B-12 - B-13; if less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,846,327
EPA PROPORTIONATE SHARE											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 3,990,375	\$ 3,990,375	\$ 3,990,375	\$ 4,628,029	\$ 4,628,029	\$ 4,677,209	\$ 4,654,745	\$ 4,577,907	\$ 4,748,204	\$ 4,846,327
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)	N/A	70.06785065%	N/A	73.31789035%	N/A	42.11134218%	42.11134218%	42.11134218%	42.11134218%	0.00000000%
C-3	EPA Proportionate Share (C-1 * C-2)	\$ 643,967	\$ 2,795,970	\$ 3,301,831	\$ 3,393,173	\$ 3,393,173	\$ 1,969,635	\$ 1,960,176	\$ 1,927,818	\$ 1,999,532	\$ -
EPA ENTITLEMENT											
D-1	EPA Entitlement (if C-3 < B-14, then C-3; else B-14); (if C-3 and B-14 < A-3, then A-3)	\$ 110,380	\$ 110,380	\$ 110,380	\$ 110,382	\$ 110,387	\$ 104,692	\$ 98,870	\$ 93,480	\$ 93,480	\$ -
D-2	Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)	110,380	110,380	110,380	110,382	110,387	104,692	98,870	93,480	93,480	-
D-4	Prior Year Annual Adjustment	-	\$ -	-	\$ -	-	\$	\$	\$	\$	-
D-5	P2 Entitlement Net of PY Adjustment	110,380	\$ 110,380	110,380	110,382	110,387	104,697	98,870	93,480	93,480	-
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	16.13801139%	82.74488538%	82.74488538%	73.31789035%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	0.00000000%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	\$ -	\$ 110,380	\$ 110,380	\$ 110,387	\$ 110,387	\$ 104,692	\$ 98,870	\$ 93,480	\$ 93,480	\$ -

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	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	3.26%	0.00%	5.07%	12.84%	5.38%	4.02%	3.72%	3.47%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$4,594,581	\$4,594,581	\$4,827,950	\$5,172,226	\$5,146,979	\$5,080,869	\$5,269,806	\$5,371,888
Grade Span Adjustment	177,773	177,773	186,820	194,009	191,209	190,132	197,289	206,404
Supplemental Grant	729,789	735,897	777,088	787,119	740,300	687,234	720,235	-
Concentration Grant	512,074	527,345	732,757	639,709	497,573	349,125	386,277	-
Add-ons: Targeted Instructional Improvement Block Grant	35,609	35,609	35,609	35,609	35,609	35,609	35,609	35,609
Add-ons: Home-to-School Transportation	215,916	215,916	215,916	215,916	227,532	236,679	245,483	254,001
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	40,085	42,242	43,940	45,575	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$6,265,742	\$6,287,121	\$6,776,140	\$7,084,673	\$6,881,444	\$6,623,588	\$6,900,274	\$5,867,902
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	7,584,559	7,605,938	8,094,957	8,403,490	8,200,261	7,942,405	8,219,091	7,186,719
LCFF Entitlement Per ADA	\$ 13,743	\$ 13,781	\$ 14,667	\$ 16,054	\$ 16,588	\$ 16,993	\$ 17,585	\$ 15,587
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 7,186,719
EPA (for LCFF Calculation purposes)	\$ 110,380	\$ 110,380	\$ 110,387	\$ 104,692	\$ 98,870	\$ 93,480	\$ 93,480	\$ -
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 10,585,812	\$ 11,044,011	\$ 11,420,982	\$ 12,127,169	\$ 12,519,760	\$ 12,892,515	\$ 13,281,125	\$ -
In-Lieu of Property Taxes (Object Code 8096)	(23,562)	(23,562)	(16,176)	-	-	-	-	-
Property Taxes net of In-Lieu	\$ 10,562,250	\$ 11,020,449	\$ 11,404,806	\$ 12,127,169	\$ 12,519,760	\$ 12,892,515	\$ 13,281,125	\$ -
TOTAL FUNDING	11,295,675	11,753,874	12,138,238	12,854,906	13,241,675	13,609,040	13,997,650	7,186,719
Basic Aid Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Non-Basic Aid
Excess Taxes	\$ 3,600,736	\$ 4,037,556	\$ 3,932,894	\$ 4,346,724	\$ 4,942,544	\$ 5,573,155	\$ 5,685,079	\$ -
EPA in Excess to LCFF Funding	\$ 110,380	\$ 110,380	\$ 110,387	\$ 104,692	\$ 98,870	\$ 93,480	\$ 93,480	\$ -
Total LCFF Entitlement	7,584,559	7,605,938	8,094,957	8,403,490	8,200,261	7,942,405	8,219,091	7,186,719
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	82.74488538%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	0.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	0.00000000%
EPA (for LCFF Calculation purposes)	\$ 110,380	\$ 110,380	\$ 110,387	\$ 104,692	\$ 98,870	\$ 93,480	\$ 93,480	\$ -
EPA, Current Year (Object Code 8012)	\$ 110,380	\$ 110,380	\$ 110,387	\$ 104,692	\$ 98,870	\$ 93,480	\$ 93,480	\$ -
(P-2 plus Current Year Accrual)	-	-	-	-	-	-	-	-
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ -	\$ 4.71	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)	-	-	-	-	-	-	-	-
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

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LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES																
Base Grant (Excludes add-ons for TIG and Transportation)	\$	6,091,171	\$	6,091,171	\$	6,333,587	\$	6,685,052	\$	6,657,005	\$	6,589,818	\$	6,785,912	\$	6,897,109
Supplemental and Concentration Grant funding in the LCAP year	\$	1,241,863	\$	1,263,242	\$	1,509,845	\$	1,426,828	\$	1,237,873	\$	1,036,359	\$	1,106,512	\$	-
Percentage to Increase or Improve Services		20.39%		20.74%		23.84%		21.34%		18.60%		15.73%		16.31%		0.00%
SUMMARY OF STUDENT POPULATION																
Unduplicated Pupil Population																
Enrollment		582		536		495		485		491		492		473		-
COE Enrollment		1		1		1		1		1		1		1		-
Total Enrollment		583		537		496		486		492		493		474		0
Unduplicated Pupil Count		453		412		384		315		320		321		317		-
COE Unduplicated Pupil Count		1		1		1		1		1		1		1		-
Total Unduplicated Pupil Count		454		413		385		316		321		322		318		0
Rolling %, Supplemental Grant		76.4600%		77.1000%		77.4800%		73.3400%		69.3400%		65.1900%		65.8700%		0.0000%
Rolling %, Concentration Grant		76.4600%		77.1000%		77.4800%		73.3400%		69.3400%		65.1900%		65.8700%		0.0000%

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	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
SUMMARY OF LCFF ADA									
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3				164.65	164.65	121.11	134.90	135.85	
Grades 4-6				120.56	120.56	114.02	100.70	92.15	
Grades 7-8				80.10	80.10	69.44	74.10	78.85	
Grades 9-12				185.61	185.61	163.96	153.90	159.60	
LCFF Subtotal	-	-	-	550.92	550.92	468.53	463.60	466.45	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	-	-	-	550.92	550.92	468.53	463.60	466.45	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3				164.65	121.11	134.90	135.85	132.05	
Grades 4-6				120.56	114.02	100.70	92.15	91.20	
Grades 7-8				80.10	69.44	74.10	78.85	76.95	
Grades 9-12				185.61	163.96	153.90	159.60	167.20	
LCFF Subtotal	-	-	-	550.92	468.53	463.60	466.45	467.40	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	-	-	-	550.92	468.53	463.60	466.45	467.40	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	155.03	164.65	164.65	121.11	134.90	135.85	132.05	138.70	
Grades 4-6	123.02	120.56	120.56	114.02	100.70	92.15	91.20	89.30	
Grades 7-8	70.49	80.10	80.10	69.44	74.10	78.85	76.95	59.85	
Grades 9-12	187.10	185.61	185.61	163.96	153.90	159.60	167.20	161.50	
LCFF Subtotal	535.64	550.92	550.92	468.53	463.60	466.45	467.40	449.35	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	535.64	550.92	550.92	468.53	463.60	466.45	467.40	449.35	
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)									
Grades TK-3				150.14	140.22	130.62	134.27	135.53	
Grades 4-6				118.38	111.76	102.29	94.68	90.88	
Grades 7-8				76.55	74.55	74.13	76.63	71.88	
Grades 9-12				178.39	167.82	159.15	160.23	162.77	
LCFF Subtotal				523.46	494.35	466.19	465.81	461.06	
NSS				-	-	-	-	-	
Combined Subtotal				523.46	494.35	466.19	465.81	461.06	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average									
Current Year ADA									
Grades TK-3	164.65	164.65	118.30	134.90	135.85	132.05	138.70	-	
Grades 4-6	120.56	120.56	111.37	100.70	92.15	91.20	89.30	-	
Grades 7-8	80.10	80.10	67.83	74.10	78.85	76.95	59.85	-	
Grades 9-12	185.61	185.61	160.15	153.90	159.60	167.20	161.50	-	
LCFF Subtotal	550.92	550.92	457.65	463.60	466.45	467.40	449.35	-	
NSS	-	-	-	-	-	-	-	-	
Combined Subtotal	550.92	550.92	457.65	463.60	466.45	467.40	449.35	-	
Change in LCFF ADA (excludes NSS ADA)									
	15.28	-	(93.27)	(4.93)	2.85	0.95	(18.05)	(449.35)	
	Increase	No Change	Decline	Decline	Increase	Increase	Decline	Decline	

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	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and apportioned as a one-time categorical funding.									
Yield Calculation									
Total ADA	551.90		458.64						
Total Enrollment	583.00		496.00						
Attendance Yield	94.6655%		92.4677%						
Quotient			1.0238						
2021-22 Proxy ADA									
Grades TK-3			121.11						
Grades 4-6			114.02						
Grades 7-8			69.44						
Grades 9-12			163.96						
Subtotal			468.53						
NSS									
Combined Subtotal									
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)									
Grades TK-3	164.65	164.65	164.65	150.14	140.22	132.05	132.05	135.53	
Grades 4-6	120.56	120.56	120.56	118.38	111.76	91.20	91.20	90.88	
Grades 7-8	80.10	80.10	80.10	76.55	74.55	76.95	76.95	71.88	
Grades 9-12	185.61	185.61	185.61	178.39	167.82	167.20	167.20	162.77	
Subtotal	550.92	550.92	550.92	523.46	494.35	467.40	467.40	461.06	
Funded NSS ADA									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	
NPS, CDS, & COE Operated									
Grades TK-3	0.98	0.98	1.01	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	-	
Subtotal	0.98	0.98	1.01	-	-	-	-	-	
ACTUAL ADA (Current Year Only)									
Grades TK-3	165.63	165.63	119.29	134.90	135.85	132.05	138.70	-	
Grades 4-6	120.56	120.56	111.37	100.70	91.15	91.20	89.30	-	
Grades 7-8	80.10	80.10	67.83	74.10	78.85	76.95	59.85	-	
Grades 9-12	185.61	185.61	160.15	153.90	159.60	167.20	161.50	-	
Total Actual ADA	551.90	551.90	458.64	463.60	466.45	467.40	449.35	-	
TOTAL FUNDED ADA									
Grades TK-3	165.63	165.63	165.66	150.14	140.22	132.05	132.05	135.53	
Grades 4-6	120.56	120.56	120.56	118.38	111.76	91.20	91.20	90.88	
Grades 7-8	80.10	80.10	80.10	76.55	74.55	76.95	76.95	71.88	
Grades 9-12	185.61	185.61	185.61	178.39	167.82	167.20	167.20	162.77	
Total	551.90	551.90	551.93	523.46	494.35	467.40	467.40	461.06	
Funded Difference (Funded ADA less Actual ADA)	-	-	93.29	59.86	27.90	-	18.05	461.06	
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA				14.25	14.25	14.25	14.25	-	

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PER-ADA FUNDING LEVELS																
Base, Supplemental and Concentration Rate per ADA																
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27								
Grades TK-3	\$	10,716	\$	10,754	\$	11,625	\$	12,763	\$	13,088	\$	13,224	\$	13,782	\$	11,859
Grades 4-6	\$	9,852	\$	9,887	\$	10,688	\$	11,735	\$	12,034	\$	12,160	\$	12,673	\$	10,906
Grades 7-8	\$	10,145	\$	10,181	\$	11,005	\$	12,082	\$	12,389	\$	12,518	\$	13,046	\$	11,226
Grades 9-12	\$	12,063	\$	12,106	\$	13,085	\$	14,367	\$	14,732	\$	14,886	\$	15,515	\$	13,350
Base Grants																
Grades TK-3	\$	7,702	\$	7,702	\$	8,093	\$	9,132	\$	9,623	\$	10,010	\$	10,382	\$	10,742
Grades 4-6	\$	7,818	\$	7,818	\$	8,215	\$	9,270	\$	9,769	\$	10,162	\$	10,540	\$	10,906
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	9,544	\$	10,057	\$	10,461	\$	10,850	\$	11,226
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	11,061	\$	11,656	\$	12,125	\$	12,576	\$	13,012
Grade Span Adjustment																
Grades TK-3	\$	801	\$	801	\$	842	\$	950	\$	1,001	\$	1,041	\$	1,080	\$	1,117
Grades 9-12	\$	243	\$	243	\$	255	\$	288	\$	303	\$	315	\$	327	\$	338
Prorated Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	8,503	\$	8,503	\$	8,935	\$	10,082	\$	10,624	\$	11,051	\$	11,462	\$	11,859
Grades 4-6	\$	7,818	\$	7,818	\$	8,215	\$	9,270	\$	9,769	\$	10,162	\$	10,540	\$	10,906
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	9,544	\$	10,057	\$	10,461	\$	10,850	\$	11,226
Grades 9-12	\$	9,572	\$	9,572	\$	10,057	\$	11,349	\$	11,959	\$	12,440	\$	12,903	\$	13,350
Prorated Base Grants																
Grades TK-3	\$	7,702	\$	7,702	\$	8,093	\$	9,132	\$	9,623	\$	10,010	\$	10,382	\$	10,742
Grades 4-6	\$	7,818	\$	7,818	\$	8,215	\$	9,270	\$	9,769	\$	10,162	\$	10,540	\$	10,906
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	9,544	\$	10,057	\$	10,461	\$	10,850	\$	11,226
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	11,061	\$	11,656	\$	12,125	\$	12,576	\$	13,012
Prorated Grade Span Adjustment																
Grades TK-3	\$	801	\$	801	\$	842	\$	950	\$	1,001	\$	1,041	\$	1,080	\$	1,117
Grades 9-12	\$	243	\$	243	\$	255	\$	288	\$	303	\$	315	\$	327	\$	338
Supplemental Grant																
Maximum - 1.00 ADA, 100% UPP		20%		20%		20%		20%		20%		20%		20%		20%
Grades TK-3	\$	1,701	\$	1,701	\$	1,787	\$	2,016	\$	2,125	\$	2,210	\$	2,292	\$	2,372
Grades 4-6	\$	1,564	\$	1,564	\$	1,643	\$	1,854	\$	1,954	\$	2,032	\$	2,108	\$	2,181
Grades 7-8	\$	1,610	\$	1,610	\$	1,692	\$	1,909	\$	2,011	\$	2,092	\$	2,170	\$	2,245
Grades 9-12	\$	1,914	\$	1,914	\$	2,011	\$	2,270	\$	2,392	\$	2,488	\$	2,581	\$	2,670
Actual - 1.00 ADA, Local UPP as follows:																
Grades TK-3	\$	76.46%		77.10%		77.48%		73.34%		69.34%		65.19%		65.87%		0.00%
Grades 4-6	\$	1,300	\$	1,311	\$	1,385	\$	1,479	\$	1,473	\$	1,441	\$	1,510	\$	-
Grades 7-8	\$	1,196	\$	1,206	\$	1,273	\$	1,360	\$	1,355	\$	1,325	\$	1,389	\$	-
Grades 9-12	\$	1,231	\$	1,241	\$	1,311	\$	1,400	\$	1,395	\$	1,364	\$	1,429	\$	-
Concentration Grant (>55% population)																
Maximum - 1.00 ADA, 100% UPP		50%		50%		65%		65%		65%		65%		65%		65%
Grades TK-3	\$	4,252	\$	4,252	\$	5,808	\$	6,553	\$	6,906	\$	7,183	\$	7,450	\$	7,708
Grades 4-6	\$	3,909	\$	3,909	\$	5,340	\$	6,026	\$	6,350	\$	6,605	\$	6,851	\$	7,089
Grades 7-8	\$	4,025	\$	4,025	\$	5,498	\$	6,204	\$	6,537	\$	6,800	\$	7,053	\$	7,297
Grades 9-12	\$	4,786	\$	4,786	\$	6,537	\$	7,377	\$	7,773	\$	8,086	\$	8,387	\$	8,678
Actual - 1.00 ADA, Local UPP >55% as follows:																
Grades TK-3	\$	21.4600%		22.1000%		22.4800%		18.3400%		14.3400%		10.1900%		10.8700%		0.0000%
Grades 4-6	\$	912	\$	940	\$	1,306	\$	1,202	\$	990	\$	732	\$	810	\$	-
Grades 7-8	\$	839	\$	864	\$	1,200	\$	1,105	\$	911	\$	673	\$	745	\$	-
Grades 9-12	\$	864	\$	890	\$	1,236	\$	1,138	\$	937	\$	693	\$	767	\$	-
	\$	1,027	\$	1,058	\$	1,470	\$	1,353	\$	1,115	\$	824	\$	912	\$	-

LCFF CALCULATOR

75465	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
11.3.22	Projection Date

LEA: Coast Unified
 Projection Title: 2022-23 First Interim
 Created by: Annie Lachance
 Email: alachance@coastusd.org
 Phone: (805) 927-3880

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Coast Unified (75465)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27

(1) UNIVERSAL ASSUMPTIONS

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (prefilled as calculated by the Department of Finance, DOF)	3.26%	0.00%	5.07%	12.84%	5.38%	4.02%	3.72%	3.47%
Statutory COLA	3.26%	2.31%	1.70%	6.56%	5.38%	4.02%	3.72%	3.47%
Augmentation/(COLA Suspension)	0.00%	-2.31%	3.37%	6.28%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)				\$ 2,813.00	\$ 2,964.34	\$ 3,083.51	\$ 3,198.21	\$ 3,309.19
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	16.08698870%	70.06785065%	73.31789035%	42.11134218%	42.11%	42.11%	42.11%	
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	16.13801139%	82.74488538%	73.31789035%	42.11134218%	42.11%	42.11%	42.11%	
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year								

LCFF-Calculator 2022-23 First Interim v.23.2b
Data Entry - page 2 of 4

Coast Unified (75465)

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

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

(a) GENERAL QUESTIONS

Is your district required to transfer in-lieu taxes to a charter school?	NO
Does your district have a necessary small school?	NO

(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION

Did your district meet the requirements of funding?	YES	YES	YES	YES	YES	YES	YES	YES	YES
---	-----	-----	-----	-----	-----	-----	-----	-----	-----

(c) PROPERTY TAXES

C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 10,585,812	\$ 11,044,011	\$ 11,420,982	\$ 12,127,169	\$ 12,519,760	\$ 12,892,515	\$ 13,281,125	
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	Less In-Lieu Property Tax Transfer	\$ (23,562)	\$ (23,562)	\$ (16,176)	\$ -	\$ -	\$ -	\$ -	
	Total Local Revenue	\$ 10,562,250	\$ 11,020,449	\$ 11,404,806	\$ 12,127,169	\$ 12,519,760	\$ 12,892,515	\$ 13,281,125	\$ -

(d) OTHER LCFF ADJUSTMENTS

If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.

H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(e) UNDUPLICATED PUPIL PERCENTAGE

A-1.2 / A-3.2	District Enrollment (second prior year)	606	561						
A-1.1 / A-3.1	District Enrollment (first prior year)	561	582						
A-1 / A-3	District Enrollment	582	536	495	485	491	492	473	
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	-						
A-2.1 / A-4.1	COE Enrollment (first prior year)	-	1						
A-2 / A-4	COE Enrollment	1	1	1	1	1	1	1	
	Total Enrollment	583	537	496	486	492	493	474	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	455	429						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	429	453						
B-1 / B-3	District Unduplicated Pupil Count	453	412	384	315	320	321	317	
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)	-	1						
B-2 / B-4	COE Unduplicated Pupil Count	1	1	1	1	1	1	1	
	Total Unduplicated Pupil Count	454	413	385	316	321	322	318	-
	Single Year Unduplicated Pupil Percentage	77.87%	76.91%	77.62%	65.02%	65.24%	65.31%	67.09%	0.00%
	Unduplicated Pupil Percentage (%)	76.46%	77.10%	77.48%	73.34%	69.34%	65.19%	65.87%	0.00%
C-1									

Coast Unified (75465)

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

(f) AVERAGE DAILY ATTENDANCE (ADA)

ADA used for the Transitional Kindergarten Add-on ONLY:

TK				14.25	14.25	14.25	14.25	14.25
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ADA used for Base, Supplemental and Concentration Grant Calculations:
Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.

Did your district comply with EC 42238.023 as required for the 2021-22 Attendance Recovery determination calculation (Proxy ADA)?

YES

Current Year ADA: (P-2, Annual for Special Day Class Extended Year)

B-1, D-6	164.65	164.65	118.30	134.90	135.85	132.05	138.70	
B-2, D-7	120.56	120.56	111.37	100.70	92.15	91.20	89.30	
B-3, D-8	80.10	80.10	67.83	74.10	78.85	76.95	59.85	
B-4, D-9	185.61	185.61	160.15	153.90	159.60	167.20	161.50	
TOTAL CURRENT YEAR ADA	550.92	550.92	457.65	463.60	466.45	467.40	449.35	

Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)

Grades TK-3	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	-	
TOTAL NPS-CDS (Annual)	-	-	-	-	-	-	-	

District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Trf. & Open Enrollment)
(For calculating EPA only; this ADA is not included in the LCFF funding calculation).

550.92	550.92	457.65	463.60	466.45	467.40	449.35	
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DISTRICT TOTAL

County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)

Grades TK-3	0.98	0.98	0.99					
Grades 4-6	-	-	-					
Grades 7-8	-	-	-					
Grades 9-12	-	-	-					
COUNTY TOTAL	0.98	0.98	0.99					

RATIO: District ADA-to-Enrollment

RATIO: County ADA-to-Enrollment

94.66%	102.78%	92.45%	95.59%	95.00%	95.00%	95.00%	0.00%
98.00%	98.00%	99.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Goals, Actions, & Services: LCAP Year: 2022-23

First Interim

Description	2022-23 Budgeted Amount	Spent as of 10/31/2022	Account Line/DC 0200
Goal 1: Expand Student's Communication and Critical Thinking			
1: PD and training with a focus on EL Development	\$2,325	\$1,250	01-0000-0-5200-1110-1000-003
2: Bilingual libraries/graphic novels	\$1,200	\$0	01-0000-0-4200-1412-2420-xxx
3: Designated ELD Instruction			
1.5 FTE ELD Teacher CGS	\$146,458	\$29,292	01-0000-0-1100-1115-1000-004
.75 FTE ELD SLMS	\$88,775	\$17,755	01-0000-0-1100-1115-1000-005
.25 FTE ELD Teacher CUHS	\$28,796	\$5,760	01-0000-0-1100-1115-1000-043
4: Bilingual aid support – CGS, SLMS, CUHS	\$111,054	\$22,210	01-0000-0-2100-1110-1000-xxx
5: Librarians	\$153,847	\$30,770	01-0000-0-2400-1412-2420-xxx
6: Librarian oversight	\$3,025	\$0	01-0000-0-5810-1110-1000-005
7: Research based programs and curriculum to support ELD			
Renaissance Place Subscription and Stipend (3-yr sub 2022 - 2025)	\$5,937	\$4,998	01-0000-0-5800-1110-1000-xxx
NewsELA	\$2,700	\$2,307	01-0000-0-5800-1110-1000-xxx
ETC Portal Subscription	\$2,500	\$0	01-0000-0-5810-1110-1000-003
NWEA Assessment Subscription & Training (grades 5-12)	\$5,500	\$6,804	01-0000-0-5800-1110-1000-xxx
DIBELS Subscription	\$200	\$0	01-0000-0-5800-1110-1000-004
English 3D (purchased in 2017-18) Consumables	\$0	\$889	01-0000-0-5800-1110-1000-xxx
8: ELPAC training	\$425	\$0	01-0000-0-5200-1110-1000-003
TOTAL GOAL 1	\$552,742	\$122,035	

Description	2022-23 Budgeted Amount	Spent as of 10/31/2022	Account Line/DC 0200
Goal 2: Accelerate Student's Academic Outcomes in Mathematics			
1: Math coaching at CUHS	\$2,500	\$0	01-0000-0-5200-1110-1000-003
2: Math support/extra period for students who need additional instruction			
.25 FTE CUHS Math Support	\$28,166	\$5,633.20	01-0000-0-1100-1280-1000-043
.25 FTE SLMS Math Support	\$27,172	\$5,434	01-0000-0-1100-1280-1000-005
3: Math Training	\$3,000	\$0	01-0000-0-5200-1110-1000-xxx
3: Substitute salaries for staff to participate in training (20 days)	\$3,000	\$0	01-0000-0-1160-1110-1000-xxx
4: Supplemental mathematics programs			
iLearn Math Program (3-year 2021 - 2024)	\$3,600	\$4,500	01-0000-0-5800-1110-1000-xxx
Relex Math	\$2,965	\$3,995	01-0000-0-5800-1110-1000-xxx
5: College Preparatory Mathematics (CPM renewal)	\$7,000	\$0	01-0000-0-5800-1110-1000-043
TOTAL GOAL 2	\$77,403	\$19,562	

Goal 3: To Advance Student's College and Career Readiness			
1: 1.5 FTE for CTE Course Instruction	\$121,606.06	\$24,321.00	01-0000-0-1100-xxxx-1000-043
2: Staffing Afterschool Homework Assistance (included in Action 13)	\$0	\$0	
3: College Tours	\$4,700	\$5,000	01-0000-0-5800-1110-1000-043
4: Transportation and venue fees for outside learning	\$10,000	\$0	01-0000-0-5713-1110-1000-xxx
5: Intervention services			
SLO Behavioral Health	\$22,500	\$0	01-0000-0-5866-1110-1000-005
The Link	\$35,000	\$13,750	01-0000-0-5866-1110-1000-004
Anya Johnson Counseling	\$40,500	\$145,830	01-0000-0-5866-1110-1000-004

Description	2022-23 Budgeted Amount	Spent as of 10/31/2022	Account Line/DC 0200
CUHS Counseling	\$22,000	\$0	01-0000-0-5866-1110-1000-043
6: Advanced Placement Courses (1.125 FTE)	\$129,877	\$25,975	01-0000-0-1100-1110-1000-043
7: Ag Pathway - District Match	\$11,637	\$0	01-0000-0-8980-0000-0000-000
8: CGS/Social Emotional Curriculum and Support/Teach Town	\$900	\$0	01-0000-0-5800-1110-1000-003
9: Expanded Summer School	\$32,408	\$23,212	01-0000-0-1150/2150-1131-1000-003
10: Transportation – Home to School targeting at-risk students	\$124,953	\$24,990	01-0723-0-2200-0000-3600-003
11: Set aside funds for ongoing technology purchases and 1:1 devices	\$52,680	\$0	01-0000-0-7612-0000-9300-000
12: Computer Support Technician/.5 FTE	\$52,520	\$14,323	01-0000-0-2400-1110-2420-010
13: Staffing Afterschool Homework Assistance	\$72,800	\$6,676	01-0000-0-1150/2150-1110-1000-xxx
14: Annual AVID Membership	\$4,694	\$4,809	01-0000-0-5300-1110-1000-003
15: Concurrent Enrollment (1.375 FTE)	\$148,618	\$29,724	01-0000-0-1100-1110-1000-043
16: Extracurricular offerings at CUHS	\$1,700	\$340	01-0000-0-5800-1110-1000-043
17: Skipped on LCAP			
18: Expanded hours for paraeducators	\$42,145	\$8,429	01-6500-0-2100-5770-1190-003
19: Individual student supplies (\$75 x 523 - current enrollment)	\$39,225	\$9,806	01-7422-0-4300-1110-1000-043
20: Mi-fi devices	\$16,560	\$3,312	01-0000-0-5800-1110-1000-043
21: Credit Recovery Program (Apex Learning)	\$3,600	\$7,850	01-0000-0-5800-1110-1000-043
22: Parent Communication Tools (Parent Square)	\$2,475	\$2,475	01-0000-0-5800-1110-1000-003
TOTAL GOAL 3	\$993,098	\$350,822	
TOTAL LCAP EXPENDITURES	\$1,623,243	\$492,419	

G = General
Ledger Data; S =
Supplemental
Data

X

X

X

X

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

X

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

X

X

X

X

X

X

X

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

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 15, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Annie Lachance Telephone: (805) 924-2926
Title: CBO E-mail: alachance@coastusd.org

Criteria and Standards Review Summary

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

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	12,506,072.00	12,506,072.00	1,414,799.81	12,857,462.00	351,390.00	2.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	102,747.00	102,747.00	2,079.46	102,747.00	0.00	0.0%
4) Other Local Revenue		8600-8799	220,849.00	220,849.00	90,055.39	250,810.36	29,961.36	13.6%
5) TOTAL, REVENUES			12,829,668.00	12,829,668.00	1,506,934.66	13,211,019.36		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,057,536.00	4,057,536.00	881,514.08	4,062,279.00	(4,743.00)	-0.1%
2) Classified Salaries		2000-2999	2,394,749.00	2,394,749.00	678,157.20	2,472,229.00	(77,480.00)	-3.2%
3) Employee Benefits		3000-3999	2,624,071.00	2,624,071.00	631,206.17	2,685,166.00	(61,095.00)	-2.3%
4) Books and Supplies		4000-4999	509,325.00	509,325.00	89,782.69	519,107.36	(9,782.36)	-1.9%
5) Services and Other Operating Expenditures		5000-5999	981,881.00	981,881.00	404,813.89	1,019,232.00	(37,351.00)	-3.8%
6) Capital Outlay		6000-6999	0.00	0.00	135,887.37	135,888.00	(135,888.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,343,892.00	1,343,892.00	66,986.07	1,343,892.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(89,512.00)	(89,512.00)	0.00	(89,512.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			11,821,942.00	11,821,942.00	2,888,347.47	12,148,281.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,007,726.00	1,007,726.00	(1,381,412.81)	1,062,738.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	213,872.00	213,872.00	0.00	213,872.00	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	(1,866,955.00)	(1,866,955.00)	0.00	(1,935,537.00)	(68,582.00)	3.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,080,827.00)	(2,080,827.00)	0.00	(2,149,409.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,073,101.00)	(1,073,101.00)	(1,381,412.81)	(1,086,671.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,834,824.57	2,834,824.57		2,834,824.57	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)			2,834,824.57	2,834,824.57		2,834,824.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,834,824.57	2,834,824.57		2,834,824.57		
2) Ending Balance, June 30 (E + F1e)			1,761,723.57	1,761,723.57		1,748,153.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,761,723.57	1,761,723.57		1,748,153.57		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	623,045.00	623,045.00	373,828.00	623,045.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	94,056.00	94,056.00	27,596.00	104,692.00	10,636.00	11.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	62,187.00	62,187.00	0.00	60,385.00	(1,802.00)	-2.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,374,455.00	11,374,455.00	629,790.11	11,674,455.00	300,000.00	2.6%
Unsecured Roll Taxes		8042	370,717.00	370,717.00	385,504.52	410,717.00	40,000.00	10.8%
Prior Years' Taxes		8043	(18,388.00)	(18,388.00)	(1,918.82)	(15,832.00)	2,556.00	-13.9%
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			12,506,072.00	12,506,072.00	1,414,799.81	12,857,462.00	351,390.00	2.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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			12,506,072.00	12,506,072.00	1,414,799.81	12,857,462.00	351,390.00	2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	22,732.00	22,732.00	0.00	22,732.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	80,015.00	80,015.00	2,079.46	80,015.00	0.00	0.0%
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			102,747.00	102,747.00	2,079.46	102,747.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	47,000.00	47,000.00	17,720.72	47,000.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	7,943.09	12,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	161,849.00	161,849.00	64,391.58	191,810.36	29,961.36	18.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			220,849.00	220,849.00	90,055.39	250,810.36	29,961.36	13.6%
TOTAL, REVENUES			12,829,668.00	12,829,668.00	1,506,934.66	13,211,019.36	381,351.36	3.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,302,380.00	3,302,380.00	636,215.92	3,323,763.00	(21,383.00)	-0.6%
Certificated Pupil Support Salaries		1200	94,382.00	94,382.00	31,460.60	94,382.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	620,689.00	620,689.00	205,820.56	604,049.00	16,640.00	2.7%
Other Certificated Salaries		1900	40,085.00	40,085.00	8,017.00	40,085.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,057,536.00	4,057,536.00	881,514.08	4,062,279.00	(4,743.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	211,686.00	211,686.00	58,701.22	237,611.00	(25,925.00)	-12.2%
Classified Support Salaries		2200	1,022,283.00	1,022,283.00	286,175.75	1,051,949.00	(29,666.00)	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	350,735.00	350,735.00	115,820.00	350,735.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	758,263.00	758,263.00	211,872.30	780,417.00	(22,154.00)	-2.9%
Other Classified Salaries		2900	51,782.00	51,782.00	5,587.93	51,517.00	265.00	0.5%
TOTAL, CLASSIFIED SALARIES			2,394,749.00	2,394,749.00	678,157.20	2,472,229.00	(77,480.00)	-3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	773,521.00	773,521.00	164,299.95	774,429.00	(908.00)	-0.1%
PERS		3201-3202	571,320.00	571,320.00	168,654.19	590,970.00	(19,650.00)	-3.4%
OASDI/Medicare/Alternative		3301-3302	246,959.00	246,959.00	59,652.97	252,947.00	(5,988.00)	-2.4%
Health and Welfare Benefits		3401-3402	805,787.00	805,787.00	188,274.23	837,454.00	(31,667.00)	-3.9%
Unemployment Insurance		3501-3502	32,266.00	32,266.00	7,168.00	32,675.00	(409.00)	-1.3%
Workers' Compensation		3601-3602	194,218.00	194,218.00	43,156.83	196,691.00	(2,473.00)	-1.3%
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			2,624,071.00	2,624,071.00	631,206.17	2,685,166.00	(61,095.00)	-2.3%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	600.00	600.00	610.00	13,050.00	(12,450.00)	-2,075.0%
Books and Other Reference Materials		4200	5,700.00	5,700.00	1,263.81	7,170.00	(1,470.00)	-25.8%
Materials and Supplies		4300	463,025.00	463,025.00	80,928.33	459,689.11	3,335.89	0.7%
Noncapitalized Equipment		4400	40,000.00	40,000.00	6,980.55	39,198.25	801.75	2.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			509,325.00	509,325.00	89,782.69	519,107.36	(9,782.36)	-1.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	34,150.00	34,150.00	10,837.29	39,355.00	(5,205.00)	-15.2%
Dues and Memberships		5300	30,225.00	30,225.00	26,024.97	30,225.00	0.00	0.0%
Insurance		5400-5450	162,171.00	162,171.00	163,603.26	163,604.00	(1,433.00)	-0.9%
Operations and Housekeeping Services		5500	289,300.00	289,300.00	57,603.17	289,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,750.00	64,750.00	16,293.03	64,750.00	0.00	0.0%
Transfers of Direct Costs		5710	(1,000.00)	(1,000.00)	(163.50)	(1,164.00)	164.00	-16.4%
Transfers of Direct Costs - Interfund		5750	4,100.00	4,100.00	1,775.90	6,200.00	(2,100.00)	-51.2%
Professional/Consulting Services and Operating Expenditures		5800	325,265.00	325,265.00	114,273.52	354,042.00	(28,777.00)	-8.8%
Communications		5900	72,920.00	72,920.00	14,566.25	72,920.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			981,881.00	981,881.00	404,813.89	1,019,232.00	(37,351.00)	-3.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	28,875.00	28,875.00	(28,875.00)	New
Land Improvements		6170	0.00	0.00	53,836.69	53,837.00	(53,837.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	53,175.68	53,176.00	(53,176.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	135,887.37	135,888.00	(135,888.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	1,175,000.00	1,175,000.00	0.00	1,175,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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	90,625.00	90,625.00	31,172.74	90,625.00	0.00	0.0%
Other Debt Service - Principal		7439	78,267.00	78,267.00	35,813.33	78,267.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,343,892.00	1,343,892.00	66,986.07	1,343,892.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(73,517.00)	(73,517.00)	0.00	(73,517.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(15,995.00)	(15,995.00)	0.00	(15,995.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(89,512.00)	(89,512.00)	0.00	(89,512.00)	0.00	0.0%
TOTAL, EXPENDITURES			11,821,942.00	11,821,942.00	2,888,347.47	12,148,281.36	(326,339.36)	-2.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	213,872.00	213,872.00	0.00	213,872.00	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			213,872.00	213,872.00	0.00	213,872.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,866,955.00)	(1,866,955.00)	0.00	(1,935,537.00)	(68,582.00)	3.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,866,955.00)	(1,866,955.00)	0.00	(1,935,537.00)	(68,582.00)	3.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,080,827.00)	(2,080,827.00)	0.00	(2,149,409.00)	(68,582.00)	3.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	203,326.00	203,326.00	0.00	203,326.00	0.00	0.0%
2) Federal Revenue		8100-8299	920,384.00	920,384.00	267,375.67	1,531,384.00	611,000.00	66.4%
3) Other State Revenue		8300-8599	952,254.00	952,254.00	676,442.24	1,853,437.00	901,183.00	94.6%
4) Other Local Revenue		8600-8799	502,496.00	502,496.00	136,631.67	507,659.00	5,163.00	1.0%
5) TOTAL, REVENUES			2,578,460.00	2,578,460.00	1,080,449.58	4,095,806.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,017,843.00	1,017,843.00	240,081.62	1,029,650.00	(11,807.00)	-1.2%
2) Classified Salaries		2000-2999	543,757.00	543,757.00	165,491.16	612,128.00	(68,371.00)	-12.6%
3) Employee Benefits		3000-3999	1,161,075.00	1,161,075.00	156,913.45	1,203,922.00	(42,847.00)	-3.7%
4) Books and Supplies		4000-4999	425,347.00	425,347.00	200,673.16	457,565.00	(32,218.00)	-7.6%
5) Services and Other Operating Expenditures		5000-5999	760,446.00	760,446.00	160,353.93	876,148.00	(115,702.00)	-15.2%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	173,689.28	291,431.00	(281,431.00)	-2,814.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	735,000.00	735,000.00	4,841.00	735,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	73,517.00	73,517.00	0.00	73,517.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,726,985.00	4,726,985.00	1,102,043.60	5,279,361.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,148,525.00)	(2,148,525.00)	(21,594.02)	(1,183,555.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	52,680.00	52,680.00	0.00	52,680.00	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	1,866,955.00	1,866,955.00	0.00	1,935,537.00	68,582.00	3.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,814,275.00	1,814,275.00	0.00	1,882,857.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(334,250.00)	(334,250.00)	(21,594.02)	699,302.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	658,157.29	658,157.29		658,157.29	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)			658,157.29	658,157.29		658,157.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			658,157.29	658,157.29		658,157.29		
2) Ending Balance, June 30 (E + F1e)			323,907.29	323,907.29		1,357,459.29		
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	655,964.36	655,964.36		1,357,459.55		
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	(332,057.07)	(332,057.07)		(.26)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	203,326.00	203,326.00	0.00	203,326.00	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			203,326.00	203,326.00	0.00	203,326.00	0.00	0.0%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (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	110,000.00	110,000.00	10,443.00	110,000.00	0.00	0.0%
Special Education Discretionary Grants		8182	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
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	124,000.00	124,000.00	0.00	114,897.00	(9,103.00)	-7.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	20,000.00	20,000.00	0.00	20,000.00	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	26,000.00	26,000.00	0.00	26,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	635,384.00	635,384.00	256,932.67	1,255,487.00	620,103.00	97.6%
TOTAL, FEDERAL REVENUE			920,384.00	920,384.00	267,375.67	1,531,384.00	611,000.00	66.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	31,908.00	31,908.00	2,457.05	31,908.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	135,000.00	135,000.00	121,795.46	256,796.00	121,796.00	90.2%
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	39,868.00	39,868.00	65,605.85	105,474.00	65,606.00	164.6%
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	745,478.00	745,478.00	486,583.88	1,459,259.00	713,781.00	95.7%
TOTAL, OTHER STATE REVENUE			952,254.00	952,254.00	676,442.24	1,853,437.00	901,183.00	94.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	49,500.00	49,500.00	18,809.65	31,639.00	(17,861.00)	-36.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	80,949.00	80,949.00	55,304.02	103,973.00	23,024.00	28.4%
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	372,047.00	372,047.00	62,518.00	372,047.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			502,496.00	502,496.00	136,631.67	507,659.00	5,163.00	1.0%
TOTAL, REVENUES			2,578,460.00	2,578,460.00	1,080,449.58	4,095,806.00	1,517,346.00	58.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	810,754.00	810,754.00	177,070.60	822,561.00	(11,807.00)	-1.5%
Certificated Pupil Support Salaries		1200	167,004.00	167,004.00	54,994.02	167,004.00	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	40,085.00	40,085.00	8,017.00	40,085.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,017,843.00	1,017,843.00	240,081.62	1,029,650.00	(11,807.00)	-1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	230,485.00	230,485.00	63,350.74	289,613.00	(59,128.00)	-25.7%
Classified Support Salaries		2200	252,900.00	252,900.00	82,544.15	250,979.00	1,921.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	21,214.00	21,214.00	4,758.27	17,447.00	3,767.00	17.8%
Other Classified Salaries		2900	39,158.00	39,158.00	14,838.00	54,089.00	(14,931.00)	-38.1%
TOTAL, CLASSIFIED SALARIES			543,757.00	543,757.00	165,491.16	612,128.00	(68,371.00)	-12.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	715,618.00	715,618.00	45,496.93	717,873.00	(2,255.00)	-0.3%
PERS		3201-3202	128,533.00	128,533.00	38,542.64	146,934.00	(18,401.00)	-14.3%
OASDI/Medicare/Alternative		3301-3302	56,356.00	56,356.00	15,200.03	61,761.00	(5,405.00)	-9.6%
Health and Welfare Benefits		3401-3402	205,761.00	205,761.00	44,383.88	219,728.00	(13,967.00)	-6.8%
Unemployment Insurance		3501-3502	7,806.00	7,806.00	1,890.21	8,209.00	(403.00)	-5.2%
Workers' Compensation		3601-3602	47,001.00	47,001.00	11,399.76	49,417.00	(2,416.00)	-5.1%
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%
TOTAL, EMPLOYEE BENEFITS			1,161,075.00	1,161,075.00	156,913.45	1,203,922.00	(42,847.00)	-3.7%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	46,200.00	46,200.00	41,241.08	58,649.00	(12,449.00)	-26.9%
Books and Other Reference Materials		4200	500.00	500.00	6,203.78	6,705.00	(6,205.00)	-1,241.0%
Materials and Supplies		4300	306,078.00	306,078.00	140,706.78	290,455.00	15,623.00	5.1%
Noncapitalized Equipment		4400	72,569.00	72,569.00	11,317.55	99,256.00	(26,687.00)	-36.8%
Food		4700	0.00	0.00	1,203.97	2,500.00	(2,500.00)	New
TOTAL, BOOKS AND SUPPLIES			425,347.00	425,347.00	200,673.16	457,565.00	(32,218.00)	-7.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,050.00	11,050.00	7,930.29	12,984.00	(1,934.00)	-17.5%
Dues and Memberships		5300	2,250.00	2,250.00	340.00	2,340.00	(90.00)	-4.0%
Insurance		5400-5450	3,500.00	3,500.00	2,730.00	3,118.00	382.00	10.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,000.00	119,000.00	32,328.00	117,327.00	1,673.00	1.4%
Transfers of Direct Costs		5710	1,000.00	1,000.00	163.50	1,164.00	(164.00)	-16.4%
Transfers of Direct Costs - Interfund		5750	(3,100.00)	(3,100.00)	(1,544.40)	(5,200.00)	2,100.00	-67.7%
Professional/Consulting Services and Operating Expenditures		5800	626,746.00	626,746.00	118,406.54	744,415.00	(117,669.00)	-18.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			760,446.00	760,446.00	160,353.93	876,148.00	(115,702.00)	-15.2%
CAPITAL OUTLAY								
Land		6100	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	1,700.00	1,700.00	(1,700.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	90,823.00	(90,823.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	171,989.28	193,908.00	(188,908.00)	-3,778.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	173,689.28	291,431.00	(281,431.00)	-2,814.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
Payments to County Offices		7142	85,000.00	85,000.00	4,841.00	85,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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)			735,000.00	735,000.00	4,841.00	735,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	73,517.00	73,517.00	0.00	73,517.00	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			73,517.00	73,517.00	0.00	73,517.00	0.00	0.0%
TOTAL, EXPENDITURES			4,726,985.00	4,726,985.00	1,102,043.60	5,279,361.00	(552,376.00)	-11.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	52,680.00	52,680.00	0.00	52,680.00	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			52,680.00	52,680.00	0.00	52,680.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,866,955.00	1,866,955.00	0.00	1,935,537.00	68,582.00	3.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,866,955.00	1,866,955.00	0.00	1,935,537.00	68,582.00	3.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,814,275.00	1,814,275.00	0.00	1,882,857.00	(68,582.00)	-3.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	12,709,398.00	12,709,398.00	1,414,799.81	13,060,788.00	351,390.00	2.8%
2) Federal Revenue		8100-8299	920,384.00	920,384.00	267,375.67	1,531,384.00	611,000.00	66.4%
3) Other State Revenue		8300-8599	1,055,001.00	1,055,001.00	678,521.70	1,956,184.00	901,183.00	85.4%
4) Other Local Revenue		8600-8799	723,345.00	723,345.00	226,687.06	758,469.36	35,124.36	4.9%
5) TOTAL, REVENUES			15,408,128.00	15,408,128.00	2,587,384.24	17,306,825.36		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,075,379.00	5,075,379.00	1,121,595.70	5,091,929.00	(16,550.00)	-0.3%
2) Classified Salaries		2000-2999	2,938,506.00	2,938,506.00	843,648.36	3,084,357.00	(145,851.00)	-5.0%
3) Employee Benefits		3000-3999	3,785,146.00	3,785,146.00	788,119.62	3,889,088.00	(103,942.00)	-2.7%
4) Books and Supplies		4000-4999	934,672.00	934,672.00	290,455.85	976,672.36	(42,000.36)	-4.5%
5) Services and Other Operating Expenditures		5000-5999	1,742,327.00	1,742,327.00	565,167.82	1,895,380.00	(153,053.00)	-8.8%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	309,576.65	427,319.00	(417,319.00)	-4,173.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,078,892.00	2,078,892.00	71,827.07	2,078,892.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(15,995.00)	(15,995.00)	0.00	(15,995.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			16,548,927.00	16,548,927.00	3,990,391.07	17,427,642.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,140,799.00)	(1,140,799.00)	(1,403,006.83)	(120,817.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	266,552.00	266,552.00	0.00	266,552.00	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			(266,552.00)	(266,552.00)	0.00	(266,552.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(1,407,351.00)	(1,407,351.00)	(1,403,006.83)	(387,369.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,492,981.86	3,492,981.86		3,492,981.86	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)			3,492,981.86	3,492,981.86		3,492,981.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,492,981.86	3,492,981.86		3,492,981.86		
2) Ending Balance, June 30 (E + F1e)			2,085,630.86	2,085,630.86		3,105,612.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	655,964.36	655,964.36		1,357,459.55		
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	1,761,723.57	1,761,723.57		1,748,153.57		
Unassigned/Unappropriated Amount		9790	(332,057.07)	(332,057.07)		(.26)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	623,045.00	623,045.00	373,828.00	623,045.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	94,056.00	94,056.00	27,596.00	104,692.00	10,636.00	11.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	62,187.00	62,187.00	0.00	60,385.00	(1,802.00)	-2.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,374,455.00	11,374,455.00	629,790.11	11,674,455.00	300,000.00	2.6%
Unsecured Roll Taxes		8042	370,717.00	370,717.00	385,504.52	410,717.00	40,000.00	10.8%
Prior Years' Taxes		8043	(18,388.00)	(18,388.00)	(1,918.82)	(15,832.00)	2,556.00	-13.9%
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			12,506,072.00	12,506,072.00	1,414,799.81	12,857,462.00	351,390.00	2.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	203,326.00	203,326.00	0.00	203,326.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,709,398.00	12,709,398.00	1,414,799.81	13,060,788.00	351,390.00	2.8%
FEDERAL REVENUE								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	110,000.00	110,000.00	10,443.00	110,000.00	0.00	0.0%
Special Education Discretionary Grants		8182	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	124,000.00	124,000.00	0.00	114,897.00	(9,103.00)	-7.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	20,000.00	20,000.00	0.00	20,000.00	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	26,000.00	26,000.00	0.00	26,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	635,384.00	635,384.00	256,932.67	1,255,487.00	620,103.00	97.6%
TOTAL, FEDERAL REVENUE			920,384.00	920,384.00	267,375.67	1,531,384.00	611,000.00	66.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	22,732.00	22,732.00	0.00	22,732.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	111,923.00	111,923.00	4,536.51	111,923.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	135,000.00	135,000.00	121,795.46	256,796.00	121,796.00	90.2%
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	39,868.00	39,868.00	65,605.85	105,474.00	65,606.00	164.6%
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	745,478.00	745,478.00	486,583.88	1,459,259.00	713,781.00	95.7%
TOTAL, OTHER STATE REVENUE			1,055,001.00	1,055,001.00	678,521.70	1,956,184.00	901,183.00	85.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	47,000.00	47,000.00	17,720.72	47,000.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	7,943.09	12,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	49,500.00	49,500.00	18,809.65	31,639.00	(17,861.00)	-36.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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All Other Local Revenue		8699	242,798.00	242,798.00	119,695.60	295,783.36	52,985.36	21.8%
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	372,047.00	372,047.00	62,518.00	372,047.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			723,345.00	723,345.00	226,687.06	758,469.36	35,124.36	4.9%
TOTAL, REVENUES			15,408,128.00	15,408,128.00	2,587,384.24	17,306,825.36	1,898,697.36	12.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,113,134.00	4,113,134.00	813,286.52	4,146,324.00	(33,190.00)	-0.8%
Certificated Pupil Support Salaries		1200	261,386.00	261,386.00	86,454.62	261,386.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	620,689.00	620,689.00	205,820.56	604,049.00	16,640.00	2.7%
Other Certificated Salaries		1900	80,170.00	80,170.00	16,034.00	80,170.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,075,379.00	5,075,379.00	1,121,595.70	5,091,929.00	(16,550.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	442,171.00	442,171.00	122,051.96	527,224.00	(85,053.00)	-19.2%
Classified Support Salaries		2200	1,275,183.00	1,275,183.00	368,719.90	1,302,928.00	(27,745.00)	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	350,735.00	350,735.00	115,820.00	350,735.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	779,477.00	779,477.00	216,630.57	797,864.00	(18,387.00)	-2.4%
Other Classified Salaries		2900	90,940.00	90,940.00	20,425.93	105,606.00	(14,666.00)	-16.1%
TOTAL, CLASSIFIED SALARIES			2,938,506.00	2,938,506.00	843,648.36	3,084,357.00	(145,851.00)	-5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,489,139.00	1,489,139.00	209,796.88	1,492,302.00	(3,163.00)	-0.2%
PERS		3201-3202	699,853.00	699,853.00	207,196.83	737,904.00	(38,051.00)	-5.4%
OASDI/Medicare/Alternative		3301-3302	303,315.00	303,315.00	74,853.00	314,708.00	(11,393.00)	-3.8%
Health and Welfare Benefits		3401-3402	1,011,548.00	1,011,548.00	232,658.11	1,057,182.00	(45,634.00)	-4.5%
Unemployment Insurance		3501-3502	40,072.00	40,072.00	9,058.21	40,884.00	(812.00)	-2.0%
Workers' Compensation		3601-3602	241,219.00	241,219.00	54,556.59	246,108.00	(4,889.00)	-2.0%
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			3,785,146.00	3,785,146.00	788,119.62	3,889,088.00	(103,942.00)	-2.7%
BOOKS AND SUPPLIES								

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Approved Textbooks and Core Curricula Materials		4100	46,800.00	46,800.00	41,851.08	71,699.00	(24,899.00)	-53.2%
Books and Other Reference Materials		4200	6,200.00	6,200.00	7,467.59	13,875.00	(7,675.00)	-123.8%
Materials and Supplies		4300	769,103.00	769,103.00	221,635.11	750,144.11	18,958.89	2.5%
Noncapitalized Equipment		4400	112,569.00	112,569.00	18,298.10	138,454.25	(25,885.25)	-23.0%
Food		4700	0.00	0.00	1,203.97	2,500.00	(2,500.00)	New
TOTAL, BOOKS AND SUPPLIES			934,672.00	934,672.00	290,455.85	976,672.36	(42,000.36)	-4.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	45,200.00	45,200.00	18,767.58	52,339.00	(7,139.00)	-15.8%
Dues and Memberships		5300	32,475.00	32,475.00	26,364.97	32,565.00	(90.00)	-0.3%
Insurance		5400-5450	165,671.00	165,671.00	166,333.26	166,722.00	(1,051.00)	-0.6%
Operations and Housekeeping Services		5500	289,300.00	289,300.00	57,603.17	289,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	183,750.00	183,750.00	48,621.03	182,077.00	1,673.00	0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	231.50	1,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	952,011.00	952,011.00	232,680.06	1,098,457.00	(146,446.00)	-15.4%
Communications		5900	72,920.00	72,920.00	14,566.25	72,920.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,742,327.00	1,742,327.00	565,167.82	1,895,380.00	(153,053.00)	-8.8%
CAPITAL OUTLAY								
Land		6100	5,000.00	5,000.00	28,875.00	33,875.00	(28,875.00)	-577.5%
Land Improvements		6170	0.00	0.00	55,536.69	55,537.00	(55,537.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	53,175.68	143,999.00	(143,999.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	171,989.28	193,908.00	(188,908.00)	-3,778.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	10,000.00	309,576.65	427,319.00	(417,319.00)	-4,173.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools								
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools								
		7141	1,825,000.00	1,825,000.00	0.00	1,825,000.00	0.00	0.0%
Payments to County Offices								
		7142	85,000.00	85,000.00	4,841.00	85,000.00	0.00	0.0%
Payments to JPAs								
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices								
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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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	90,625.00	90,625.00	31,172.74	90,625.00	0.00	0.0%
Other Debt Service - Principal		7439	78,267.00	78,267.00	35,813.33	78,267.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,078,892.00	2,078,892.00	71,827.07	2,078,892.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(15,995.00)	(15,995.00)	0.00	(15,995.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(15,995.00)	(15,995.00)	0.00	(15,995.00)	0.00	0.0%
TOTAL, EXPENDITURES			16,548,927.00	16,548,927.00	3,990,391.07	17,427,642.36	(878,715.36)	-5.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	52,680.00	52,680.00	0.00	52,680.00	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	213,872.00	213,872.00	0.00	213,872.00	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			266,552.00	266,552.00	0.00	266,552.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(266,552.00)	(266,552.00)	0.00	(266,552.00)	0.00	0.0%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	291,426.00
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	14,141.00
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	44,128.00
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	231.00
3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	11,273.00
3217	Expanded Learning Opportunities (ELO) Grant: GEER II	8,520.00
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	6,833.00
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	24,584.00
5314	Child Nutrition: NSLP Equipment Assistance Grants	18,452.00
6010	After School Education and Safety (ASES)	3,709.00
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	55,561.00
6266	Educator Effectiveness, FY 2021-22	99,722.97
6300	Lottery: Instructional Materials	29,905.11
6387	Career Technical Education Incentive Grant Program	21,177.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	6,923.00
6547	Special Education Early Intervention Preschool Grant	82,612.00
6690	Tobacco-Use Prevention Education: Grades Six Through Twelve	200.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.19
7311	Classified School Employee Professional Development Block Grant	6,570.00
7412	A-G Access/Success Grant	75,000.00
7413	A-G Learning Loss Mitigation Grant	75,000.00
7435	Learning Recovery Emergency Block Grant	372,133.00
7810	Other Restricted State	4,474.00
9010	Other Restricted Local	104,884.28
Total, Restricted Balance		1,357,459.55

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	305,000.00	305,000.00	39,104.83	322,152.00	17,152.00	5.6%
3) Other State Revenue		8300-8599	17,500.00	17,500.00	9,891.22	17,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,150.00	1,150.00	483.22	1,150.00	0.00	0.0%
5) TOTAL, REVENUES			323,650.00	323,650.00	49,479.27	340,802.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	217,987.00	217,987.00	49,199.68	216,086.00	1,901.00	0.9%
3) Employee Benefits		3000-3999	102,670.00	102,670.00	20,713.87	101,976.00	694.00	0.7%
4) Books and Supplies		4000-4999	185,170.00	185,170.00	45,178.70	185,170.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,700.00	15,700.00	7,874.85	15,700.00	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	15,995.00	15,995.00	0.00	15,995.00	0.00	0.0%
9) TOTAL, EXPENDITURES			537,522.00	537,522.00	122,967.10	534,927.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(213,872.00)	(213,872.00)	(73,487.83)	(194,125.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	213,872.00	213,872.00	0.00	213,872.00	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			213,872.00	213,872.00	0.00	213,872.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(73,487.83)	19,747.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		19,747.00		
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		19,747.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	305,000.00	305,000.00	39,104.83	322,152.00	17,152.00	5.6%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			305,000.00	305,000.00	39,104.83	322,152.00	17,152.00	5.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	17,500.00	17,500.00	9,891.22	17,500.00	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			17,500.00	17,500.00	9,891.22	17,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,350.00	1,350.00	527.50	1,350.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(200.00)	(200.00)	55.72	(200.00)	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	(100.00)	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,150.00	1,150.00	483.22	1,150.00	0.00	0.0%
TOTAL, REVENUES			323,650.00	323,650.00	49,479.27	340,802.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	147,396.00	147,396.00	31,820.98	149,687.00	(2,291.00)	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	70,591.00	70,591.00	17,378.70	66,399.00	4,192.00	5.9%
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			217,987.00	217,987.00	49,199.68	216,086.00	1,901.00	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	52,714.00	52,714.00	11,879.06	52,232.00	482.00	0.9%
OASDI/Medicare/Alternative		3301-3302	16,675.00	16,675.00	3,633.65	16,531.00	144.00	0.9%
Health and Welfare Benefits		3401-3402	25,629.00	25,629.00	3,533.96	25,629.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,090.00	1,090.00	237.49	1,080.00	10.00	0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	6,562.00	6,562.00	1,429.71	6,504.00	58.00	0.9%
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			102,670.00	102,670.00	20,713.87	101,976.00	694.00	0.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,870.00	10,870.00	3,362.80	10,870.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Food		4700	172,300.00	172,300.00	41,815.90	172,300.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			185,170.00	185,170.00	45,178.70	185,170.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	400.00	400.00	66.80	400.00	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	8,500.00	8,500.00	6,199.20	8,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,000.00)	(1,000.00)	(231.50)	(1,000.00)	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	7,800.00	7,800.00	1,840.35	7,800.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,700.00	15,700.00	7,874.85	15,700.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	15,995.00	15,995.00	0.00	15,995.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,995.00	15,995.00	0.00	15,995.00	0.00	0.0%
TOTAL, EXPENDITURES			537,522.00	537,522.00	122,967.10	534,927.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	213,872.00	213,872.00	0.00	213,872.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			213,872.00	213,872.00	0.00	213,872.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			213,872.00	213,872.00	0.00	213,872.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,595.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	17,152.00
Total, Restricted Balance		19,747.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	1,200.00	1,368.18	2,400.00	1,200.00	100.0%
5) TOTAL, REVENUES			1,200.00	1,200.00	1,368.18	2,400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,200.00	1,200.00	1,368.18	2,400.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	52,680.00	52,680.00	0.00	52,680.00	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			52,680.00	52,680.00	0.00	52,680.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,880.00	53,880.00	1,368.18	55,080.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	611,572.01	611,572.01		611,572.01	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)			611,572.01	611,572.01		611,572.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			611,572.01	611,572.01		611,572.01		
2) Ending Balance, June 30 (E + F1e)			665,452.01	665,452.01		666,652.01		
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	665,452.01	665,452.01		666,652.01		
Board approved expenditure	0000	9760		665,452.01				
Board directed expenditures	0000	9760	665,452.01					
Board directed expenditures	0000	9760				666,652.01		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	1,368.18	2,400.00	1,200.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200.00	1,200.00	1,368.18	2,400.00	1,200.00	100.0%
TOTAL, REVENUES			1,200.00	1,200.00	1,368.18	2,400.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	52,680.00	52,680.00	0.00	52,680.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			52,680.00	52,680.00	0.00	52,680.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			52,680.00	52,680.00	0.00	52,680.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,200.00	25,200.00	7,067.69	23,736.00	(1,464.00)	-5.8%
5) TOTAL, REVENUES			25,200.00	25,200.00	7,067.69	23,736.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	120,211.00	120,211.00	85,161.81	85,162.00	35,049.00	29.2%
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			120,211.00	120,211.00	85,161.81	85,162.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(95,011.00)	(95,011.00)	(78,094.12)	(61,426.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(95,011.00)	(95,011.00)	(78,094.12)	(61,426.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	64,482.35	64,482.35		64,482.35	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)			64,482.35	64,482.35		64,482.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,482.35	64,482.35		64,482.35		
2) Ending Balance, June 30 (E + F1e)			(30,528.65)	(30,528.65)		3,056.35		
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	89,682.35	89,682.35		3,056.35		
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	(120,211.00)		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(120,211.00)	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	129.03	71.00	(129.00)	-64.5%
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	25,000.00	25,000.00	6,938.66	23,665.00	(1,335.00)	-5.3%
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			25,200.00	25,200.00	7,067.69	23,736.00	(1,464.00)	-5.8%
TOTAL, REVENUES			25,200.00	25,200.00	7,067.69	23,736.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	59,215.00	59,215.00	53,853.00	53,853.00	5,362.00	9.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	60,996.00	60,996.00	31,308.81	31,309.00	29,687.00	48.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			120,211.00	120,211.00	85,161.81	85,162.00	35,049.00	29.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			120,211.00	120,211.00	85,161.81	85,162.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	3,056.35
Total, Restricted Balance		3,056.35

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	378.49	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	378.49	500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	27,495.03	45,095.00	(45,095.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	27,495.03	45,095.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	500.00	(27,116.54)	(44,595.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	500.00	(27,116.54)	(44,595.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	173,512.80	173,512.80		173,512.80	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)			173,512.80	173,512.80		173,512.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,512.80	173,512.80		173,512.80		
2) Ending Balance, June 30 (E + F1e)			174,012.80	174,012.80		128,917.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	174,012.80	174,012.80		128,917.80		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	378.49	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	378.49	500.00	0.00	0.0%
TOTAL, REVENUES			500.00	500.00	378.49	500.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	27,495.03	45,095.00	(45,095.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	27,495.03	45,095.00	(45,095.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	27,495.03	45,095.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	449.35	463.60	463.60	463.60	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	449.35	463.60	463.60	463.60	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	449.35	463.60	463.60	463.60	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name);										
A. BEGINNING CASH			4,485,291.00	3,668,271.00	3,303,462.00	2,460,335.00	2,265,546.00	3,379,805.00	7,064,349.00	5,302,805.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		93,457.00	93,457.00	121,053.00	93,457.00	0.00	27,596.00	42,158.00	41,045.00
Property Taxes	8020-8079		0.00	143,611.00	1,471.00	868,294.00	1,844,699.00	4,197,853.00	336,945.00	545,252.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	50,516.00	0.00
Federal Revenue	8100-8299		10,443.00	139,730.00	112,900.00	4,303.00	31,188.00	33,474.00	12,545.00	0.00
Other State Revenue	8300-8599		84,061.00	79,996.00	466,478.00	47,987.00	424,814.00	72,131.00	95,190.00	0.00
Other Local Revenue	8600-8799		48,336.00	39,343.00	40,443.00	98,565.00	10,271.00	26,595.00	87,129.00	26,147.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			236,297.00	496,137.00	742,345.00	1,112,606.00	2,310,972.00	4,357,649.00	624,483.00	612,444.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		76,123.00	91,880.00	469,976.00	483,617.00	462,693.00	47,266.00	941,254.00	478,763.00
Classified Salaries	2000-2999		135,735.00	181,331.00	284,404.00	242,178.00	256,683.00	272,206.00	266,468.00	270,153.00
Employee Benefits	3000-3999		94,655.00	116,886.00	294,968.00	281,610.00	286,550.00	144,677.00	485,454.00	306,407.00
Books and Supplies	4000-4999		28,275.00	76,840.00	84,359.00	100,982.00	58,002.00	89,629.00	73,091.00	67,449.00
Services	5000-5999		267,481.00	91,280.00	93,474.00	112,934.00	103,127.00	113,091.00	155,435.00	123,175.00
Capital Outlay	6000-6599		0.00	61,342.00	84,838.00	163,397.00	(2,445.00)	0.00	0.00	120,187.00
Other Outgo	7000-7499		13,642.00	14,248.00	13,642.00	30,295.00	13,642.00	6,236.00	464,325.00	166,351.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	7699		615,911.00	633,807.00	1,325,661.00	1,415,013.00	1,178,252.00	673,105.00	2,386,027.00	1,532,485.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299		17,149.00	25,937.00	104,228.00	32,278.00				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	17,149.00	25,937.00	104,228.00	32,278.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500- 9599		454,555.00	253,076.00	(95,051.00)	(75,340.00)	18,461.00			
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650				459,090.00					
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	454,555.00	253,076.00	364,039.00	(75,340.00)	18,461.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	(437,406.00)	(227,139.00)	(259,811.00)	107,618.00	(18,461.00)	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)			(817,020.00)	(364,809.00)	(843,127.00)	(194,789.00)	1,114,259.00	3,684,544.00	(1,761,544.00)	(920,041.00)
F. ENDING CASH (A + E)			3,668,271.00	3,303,462.00	2,460,335.00	2,265,546.00	3,379,805.00	7,064,349.00	5,302,805.00	4,382,764.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		4,382,764.00	3,890,138.00	6,306,907.00	5,831,849.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019	72,308.00	43,871.00	40,871.00	58,464.00	0.00	0.00	727,737.00	727,737.00
Property Taxes	8020- 8079	531,221.00	3,308,178.00	177,515.00	174,686.00	0.00	0.00	12,129,725.00	12,129,725.00
Miscellaneous Funds	8080- 8099	54,589.00	0.00	46,217.00	52,004.00	0.00	0.00	203,326.00	203,326.00
Federal Revenue	8100- 8299	122,503.00	364,462.00	316,483.00	383,353.00	0.00	0.00	1,531,384.00	1,531,384.00
Other State Revenue	8300- 8599	48,413.00	35,890.00	218,450.00	382,774.00	0.00	0.00	1,956,184.00	1,956,184.00
Other Local Revenue	8600- 8799	68,858.00	25,064.00	49,862.00	237,856.00	0.00	0.00	758,469.00	758,469.36
Interfund Transfers In	8910- 8929							0.00	0.00
All Other Financing Sources	8930- 8979							0.00	0.00
TOTAL RECEIPTS		897,892.00	3,777,465.00	849,398.00	1,289,137.00	0.00	0.00	17,306,825.00	17,306,825.36
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	481,658.00	489,234.00	488,626.00	580,839.00	0.00		5,091,929.00	5,091,929.00
Classified Salaries	2000- 2999	275,781.00	271,643.00	272,414.00	355,361.00			3,084,357.00	3,084,357.00
Employee Benefits	3000- 3999	319,049.00	317,875.00	322,933.00	918,024.00			3,889,088.00	3,889,088.00
Books and Supplies	4000- 4999	100,115.00	52,511.00	82,164.00	163,255.00			976,672.00	976,672.36
Services	5000- 5999	206,930.00	222,447.00	151,333.00	254,673.00			1,895,380.00	1,895,380.00
Capital Outlay	6000- 6599	0.00	0.00	0.00	0.00			427,319.00	427,319.00
Other Outgo	7000- 7499	6,985.00	6,986.00	6,986.00	1,319,559.00			2,062,897.00	2,062,897.00
Interfund Transfers Out	7600- 7629	0.00	0.00	0.00	266,552.00			266,552.00	266,552.00
All Other Financing Uses	7630- 7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		1,390,518.00	1,360,696.00	1,324,456.00	3,858,263.00	0.00	0.00	17,694,194.00	17,694,194.36
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299							179,592.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	179,592.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500- 9599							555,701.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							459,090.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,014,791.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00		0.00	0.00	0.00	(835,199.00)	
TOTAL BALANCE SHEET ITEMS		(492,626.00)	2,416,769.00	(475,058.00)	(2,569,126.00)	0.00	0.00	(1,222,568.00)	(387,369.00)
E. NET INCREASE/DECREASE (B - C + D)									
F. ENDING CASH (A + E)		3,890,138.00	6,306,907.00	5,831,849.00	3,262,723.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,262,723.00	

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	17,694,194.36
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,535,536.00
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	244,536.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	168,892.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	266,552.00
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)				679,980.00
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	194,125.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				15,672,803.36
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				463.60
B. Expenditures per ADA (Line I.E divided by Line II.A)				33,806.74
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			0.00	0.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			0.00	0.00
B. Required effort (Line A.2 times 90%)			0.00	0.00

C. Current year expenditures (Line I.E and Line II.B)	15,672,803.36	33,806.74
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) 830,484.00
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) 11,234,890.00

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) 7.39%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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) 1,172,793.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,700.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	11,280.00
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)	144,369.71
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,332,142.71
9. Carry-Forward Adjustment (Part IV, Line F)	48,303.04
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,380,445.75
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,292,158.36
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,066,827.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,806,379.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	82,836.00
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)	545,371.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
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)	1,809,212.29
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)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	346,632.00
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)	13,949,415.65
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	9.55%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	9.90%
Part IV - Carry-forward Adjustment	

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

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

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

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

1,332,142.71

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

1. Carry-forward adjustment from the second prior year

74,833.41

2. Carry-forward adjustment amount deferred from prior year(s), if any

0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.74%) times Part III, Line B19); zero if negative

48,303.04

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.74%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.77%) times Part III, Line B19); zero if positive

0.00

D. Preliminary carry-forward adjustment (Line C1 or C2)

48,303.04

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:

not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:

not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:

not applicable

LEA request for Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)

48,303.04

Approved
indirect
cost rate: 9.74%
Highest
rate used
in any
program: 8.77%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	125,553.00	11,005.00	8.77%
01	3310	184,782.00	9,763.00	5.28%
01	4035	21,700.00	1,775.00	8.18%
01	6500	1,024,964.00	50,974.00	4.97%
13	5310	346,632.00	15,995.00	4.61%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	12,857,462.00	2.99%	13,241,675.00	2.77%	13,609,040.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	102,747.00	2.16%	104,968.00	1.58%	106,631.00
4. Other Local Revenues	8600-8799	250,810.36	(14.02%)	215,649.00	(.46%)	214,649.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,935,537.00)	(17.96%)	(1,587,964.00)	35.44%	(2,150,739.00)
6. Total (Sum lines A1 thru A5c)		11,275,482.36	6.20%	11,974,328.00	(1.63%)	11,779,581.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,062,279.00		4,102,902.00
b. Step & Column Adjustment				40,623.00		41,029.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,062,279.00	1.00%	4,102,902.00	1.00%	4,143,931.00
2. Classified Salaries						
a. Base Salaries				2,472,229.00		2,496,951.00
b. Step & Column Adjustment				24,722.00		37,454.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,472,229.00	1.00%	2,496,951.00	1.50%	2,534,405.00
3. Employee Benefits	3000-3999	2,685,166.00	1.00%	2,712,018.00	1.00%	2,739,138.00
4. Books and Supplies	4000-4999	519,107.36	(17.61%)	427,718.00	0.00%	427,718.00
5. Services and Other Operating Expenditures	5000-5999	1,019,232.00	(.03%)	1,018,961.00	.77%	1,026,787.00
6. Capital Outlay	6000-6999	135,888.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,343,892.00	0.00%	1,343,892.00	0.00%	1,343,892.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(89,512.00)	(5.00%)	(85,037.00)	0.00%	(85,037.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	213,872.00	0.00%	213,872.00	8.42%	231,872.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,362,153.36	(1.06%)	12,231,277.00	1.07%	12,362,706.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,086,671.00)		(256,949.00)		(583,125.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,834,824.57		1,748,153.57		1,491,204.57
2. Ending Fund Balance (Sum lines C and D1)		1,748,153.57		1,491,204.57		908,079.57
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,748,153.57				

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		1,491,204.57		908,079.57
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,748,153.57		1,491,204.57		908,079.57
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,748,153.57		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		1,491,204.57		908,079.57
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,748,153.57		1,491,204.57		908,079.57
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	203,326.00	2.00%	207,392.00	2.00%	211,540.00
2. Federal Revenues	8100-8299	1,531,384.00	(81.69%)	280,395.00	1.64%	284,983.00
3. Other State Revenues	8300-8599	1,853,437.00	(61.39%)	715,550.00	.01%	715,618.00
4. Other Local Revenues	8600-8799	507,659.00	4.89%	532,488.00	(8.90%)	485,078.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,935,537.00	(17.96%)	1,587,964.00	35.44%	2,150,739.00
6. Total (Sum lines A1 thru A5c)		6,031,343.00	(44.89%)	3,323,789.00	15.77%	3,847,958.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,029,650.00		934,650.00
b. Step & Column Adjustment				(95,000.00)		9,346.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,029,650.00	(9.23%)	934,650.00	1.00%	943,996.00
2. Classified Salaries						
a. Base Salaries				612,128.00		642,734.00
b. Step & Column Adjustment				30,606.00		9,461.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	612,128.00	5.00%	642,734.00	1.47%	652,195.00
3. Employee Benefits	3000-3999	1,203,922.00	1.00%	1,215,961.00	1.00%	1,228,120.00
4. Books and Supplies	4000-4999	457,565.00	(23.51%)	350,000.00	(42.86%)	200,000.00
5. Services and Other Operating Expenditures	5000-5999	876,148.00	(54.35%)	400,000.00	(37.50%)	250,000.00
6. Capital Outlay	6000-6999	291,431.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	735,000.00	0.00%	735,000.00	0.00%	735,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	73,517.00	(5.00%)	69,841.00	(5.00%)	66,349.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	52,680.00	0.00%	52,680.00	0.00%	52,680.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,332,041.00	(17.46%)	4,400,866.00	(6.19%)	4,128,340.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		699,302.00		(1,077,077.00)		(280,382.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		658,157.29		1,357,459.29		280,382.29
2. Ending Fund Balance (Sum lines C and D1)		1,357,459.29		280,382.29		.29
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,357,459.55		280,382.29		.29
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	(.26)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,357,459.29		280,382.29		.29
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,060,788.00	2.97%	13,449,067.00	2.76%	13,820,580.00
2. Federal Revenues	8100-8299	1,531,384.00	(81.69%)	280,395.00	1.64%	284,983.00
3. Other State Revenues	8300-8599	1,956,184.00	(58.06%)	820,518.00	.21%	822,249.00
4. Other Local Revenues	8600-8799	758,469.36	(1.36%)	748,137.00	(6.47%)	699,727.00
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)		17,306,825.36	(11.61%)	15,298,117.00	2.15%	15,627,539.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,091,929.00		5,037,552.00
b. Step & Column Adjustment				(54,377.00)		50,375.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,091,929.00	(1.07%)	5,037,552.00	1.00%	5,087,927.00
2. Classified Salaries						
a. Base Salaries				3,084,357.00		3,139,685.00
b. Step & Column Adjustment				55,328.00		46,915.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,084,357.00	1.79%	3,139,685.00	1.49%	3,186,600.00
3. Employee Benefits	3000-3999	3,889,088.00	1.00%	3,927,979.00	1.00%	3,967,258.00
4. Books and Supplies	4000-4999	976,672.36	(20.37%)	777,718.00	(19.29%)	627,718.00
5. Services and Other Operating Expenditures	5000-5999	1,895,380.00	(25.14%)	1,418,961.00	(10.02%)	1,276,787.00
6. Capital Outlay	6000-6999	427,319.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,078,892.00	0.00%	2,078,892.00	0.00%	2,078,892.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(15,995.00)	(5.00%)	(15,196.00)	22.98%	(18,688.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	266,552.00	0.00%	266,552.00	6.75%	284,552.00
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)		17,694,194.36	(6.00%)	16,632,143.00	(.85%)	16,491,046.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(387,369.00)		(1,334,026.00)		(863,507.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,492,981.86		3,105,612.86		1,771,586.86
2. Ending Fund Balance (Sum lines C and D1)		3,105,612.86		1,771,586.86		908,079.86
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,357,459.55		280,382.29		.29
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,748,153.57		0.00		0.00

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	(.26)		1,491,204.57		908,079.57
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,105,612.86		1,771,586.86		908,079.86
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,748,153.57		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		1,491,204.57		908,079.57
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.26)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,748,153.31		1,491,204.57		908,079.57
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.88%		8.97%		5.51%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	Yes					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		463.60		466.45		467.40
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		17,694,194.36		16,632,143.00		16,491,046.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		17,694,194.36		16,632,143.00		16,491,046.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		707,767.77		665,285.72		659,641.84
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)		707,767.77		665,285.72		659,641.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

MYP Backup
2022-23 First Interim

Revenue Projections		2022-23	2023-24	2024-25	Notes
Unrestricted					
8010-8099					
LCFF/Revenue Limit	State Revenues	623,045.00	623,045.00	623,045.00	
	Education Protection Act	104,692.00	98,870.00	93,480.00	LCFF Calculator
	Property Taxes	12,129,725.00	12,519,760.00	12,892,515.00	First Interim amounts from SLOCOE First Interim Taxes Fiscal Bulletin #58. Assume a 3.25% increase for 2023-24 and a 3% and 2024-25.
	Total	12,857,462.00	13,241,675.00	13,609,040.00	
8100-8299					
Federal Revenues		0.00	0.00	0.00	
8300-8599					
State Revenues					
					Current numbers based on SSCAL Dartboard.
	Mandated Cost Block Grant	22,732.00	22,652.54	23,811.26	2022-23 - \$34.94/K-8 (306), \$67.31/ 9-12 (143)
	Lottery (1100)	80,015.00	82,316.00	82,820.00	2023-24 - \$36.82/K-8 (307), \$70.93/9-12 (160)
	Total	102,747.00	104,968.54	106,631.26	2024-25 - \$38.30/K-8 (300), \$73.78/9-12 (167)
					\$170 per projected P-Annual ADA (per SSCAL)
8600-8799					
Other Local	Leases and Rentals	47,000.00	49,000.00	51,000.00	CapSLO \$3,024 per month + facilities rentals + Allied Arts
	Interest	12,000.00	10,000.00	10,000.00	
	Donations	44,136.36	15,000.00	12,000.00	We usually receive between \$25,000 and \$45,000 in donations each year.
	Diablo	61,649.00	61,649.00	61,649.00	
	Other Local	60,825.00	60,000.00	60,000.00	CCSD Well/Grant/Transportation.
	Other Local Transportation	25,200.00	20,000.00	20,000.00	
	Total	250,810.36	215,649.00	214,649.00	
	Contributions	-1,935,537.00	-1,587,964.00	-2,150,739.00	
8900-8929					
Transfers In		0.00	0.00	0.00	
Total Revenue		11,275,482.36	11,974,328.54	11,779,581.26	

Revenue Projections		2022-23	2023-24	2024-25	Notes
Restricted					
8010-8099					
LCFF/Revenue Limit	State Revenues	203,326.00	207,392.52	211,540.37	Special Ed (OB 8097), based on SLOCOE's projections for 2022-23, 2023-24 and 2024-25 based on a 2% increase
8100-8299					
Federal Revenues	Special Ed (3310)	110,000.00	112,200.00	114,444.00	Based on SLOCOE's projections for 2022-23, 2023-24 and 2024-25 based on 2% increase.
	Special Ed Preschool (3315)	5,000.00	5,000.00	5,000.00	
	Title I (3010)	114,897.00	117,194.94	119,538.84	Increase by 2% for each year
	Title II (4035)	20,000.00	20,000.00	20,000.00	Flat funding
	Title III (4203)	26,000.00	26,000.00	26,000.00	Flat funding
	ESSER II (3212) 1 time	157,167.00	0.00	0.00	
	ESSER III (3213) 1 time	750,660.00	0.00	0.00	
	ESSER III Learning Loss (3214) 1x	187,694.00	0.00	0.00	
	ESSER II ELO (3216) 1 time	11,273.00	0.00	0.00	
	GEER II ELO (3217) 1 time	8,520.00	0.00	0.00	
	ESSER III ELO (3218) 1 time	57,044.00	0.00	0.00	
	ESSER III ELO State Res (3219) 1x	24,584.00	0.00	0.00	
	NSLP Equip Asst 1 time	55,254.00	0.00	0.00	
	AM Rescue PIn Homeless 1 time	3,291.00	0.00	0.00	
	Total	1,531,384.00	280,394.94	284,982.84	
8300-8599					
State Revenues	Expanded Learning (ELOP 2600)	293,612.00	150,000.00	150,000.00	
	ASES (6010)	256,796.00	135,000.00	135,000.00	
	Child Dev Prek Plan & Imprv (6053) 1x	59,311.00	0.00	0.00	
	Educator Effectiveness (6266) 1 x	45,456.00	0.00	0.00	
	Lottery (6300)	31,908.00	30,550.00	30,618.00	\$65 per ADA
	CTE Grant (6387)	105,474.00	100,000.00	100,000.00	
	Sped Early Int Preschool (6547)	41,388.00	50,000.00	50,000.00	
	Ag Incentive Grant (7010)	10,000.00	10,000.00	10,000.00	
	STRS On Behalf (7690)	521,210.00	525,000.00	525,000.00	
	A-G Access/Success Gnt (7412) 1 x	18,750.00	0.00	0.00	
	A-G Learning Loss Mit (7413) 1 x	18,750.00	0.00	0.00	
	In-Person Inst (7422) 1 time	21,495.00	0.00	0.00	
	Learning Loss Emerg Blk Gnt (7435) 1 x	424,813.00	0.00	0.00	
	Ethnic Studies (7826)	4,474.00	0.00	0.00	
	Total	1,853,437.00	715,550.00	715,618.00	
8600-8799					
Other Local	Special Ed (6500 Ob 8699)	35,000.00	37,000.00	38,000.00	Contracting with Cayucos/Psychologist

	Peace Leaders (9001)	300.00	0.00	0.00		
	TUPE (6690) 1 time	200.00	0.00	0.00		
	SIPE (9055)	12,059.00	13,000.00	10,000.00		
	Special Ed (6500 Ob 8792)	372,047.00	379,487.94	387,077.70	Based on SLOCOE's projections for 2022-23. 2023-24 and 204-25 are based on a 2% increase. Round 3 in 2023-24	
	K-12 SWF (9391)	31,639.00	53,000.00			
	Medi-Cal (9640)	2,524.00				
	Student Run Enterprises (9871)	53,890.00	50,000.00	50,000.00		
	Total	507,659.00	532,487.94	485,077.70		
	Contributions	1,935,537.00	1,587,864.00	2,150,739.00		
Total Revenue		6,031,343.00	3,323,689.40	3,847,957.91		

Expenditure Projections Unrestricted		2022-23	2023-24	2024-25	Notes
1000-1999	Certificated Salaries	4,062,278.00	4,102,900.78	4,143,931.00	2022-23 included a 2% increase. Step and column has been included for 2023-24 and 2024-25.
2000-2999	Classified Salaries	2,472,229.00	2,496,951.29	2,534,405.00	Step and column was included for for 2023-24 and 2024-25 as well as a 2% increase for 2023-24.
3000-3999	Benefits	2,685,166.00	2,712,017.66	2,739,138.00	STRS - 19.1% - 2022-23 - 2024-25. PERS - 25.37% for 2022-23, 25.20% for 2023-24 and 24.6% - 2024-25. From SSC's Dartboard Enacted State Budget.
4000-4999	Books and Supplies	519,107.00	427,718.00	427,718.00	Decreased discretionary expenditures for the sites and adjusted line items per the needs of the district.
5000-5999	Services and Other Operating Expenditures	1,019,232.00	1,018,961.60	1,026,787.00	Decreased one-time money. Increased utilities and adjusted line items per the needs of the district.
6000-6999	Capital Outlay	135,888.00	0.00	0.00	Out years will be decided at budget development
7100-7299, 7400-7499	Other Outgo	1,343,892.00	1,343,892.00	1,343,892.00	SLCUSD/Cayucos agreement - estimated/SpEd
7300-7399	Transfer of Indirect Costs	-89,512.00	-85,037.00	-85,037.00	Reduced Indirect Cost rate due to decrease in rate
7600-7629	Transfers Out	213,872.00	213,872.00	231,872.00	Food Service encroachment unknown as we go to universal meals, higher reimbursement rates and higher food costs.
Total Expenditures		12,362,152.00	12,231,276.33	12,362,706.00	

Expenditure Projections Restricted				2022-23	2023-24	2024-25	Notes
1000-1999	Certificated Salaries			1,029,650.00	934,650.00	943,996.00	2022-23 included a 2% increase. Step and column has been included for 2023-24 and 2024-25. Salaries decreased in 2023-24 due to the elimination of one-time funded positions.
2000-2999	Classified Salaries			612,128.00	642,734.40	652,195.00	Step and column was included for for 2023-24 and 2024-25 as well as a 2% increase for 2023-24.
3000-3999	Benefits			1,203,922.00	1,215,961.00	1,228,120.00	STRS - 19.1% - 2022-23 - 2024-25. PERS - 25.37% for 2022-23, 25.20% for 2023-24 and 24.6% - 2024-25. From SSC's Dashboard Enacted State Budget.
4000-4999	Books and Supplies			457,565.00	350,000.00	200,000.00	Decreased discretionary expenditures for the sites and adjusted line items per the needs of the district.
5000-5999	Expenditures			876,148.00	400,000.00	250,000.00	items per the needs of the district.
6000-6999	Capital Outlay			291,431.00	0.00	0.00	Out years will be decided at budget development
7100-7299, 7400-7499	Other Outgo			735,000.00	735,000.00	735,000.00	Special Ed payments to SLCUSD/SLOCOE
7300-7399	Transfer of Indirect Costs			73,517.00	69,841.15	66,349.09	Reduce by 5% due to decrease in indirect cost rate.
7600-7629	Other Uses			52,680.00	52,680.00	52,680.00	
Total Expenditures				5,332,041.00	4,400,866.55	4,128,340.09	

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	1,000.00	0.00	0.00	(15,995.00)				
Other Sources/Uses Detail					0.00	266,552.00		
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	(1,000.00)	15,995.00	0.00				
Other Sources/Uses Detail					213,872.00	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					52,680.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,000.00	(1,000.00)	15,995.00	(15,995.00)	266,552.00	266,552.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

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	449.35	463.60		
	Charter School	0.00	0.00		
	Total ADA	449.35	463.60	3.2%	Not Met
1st Subsequent Year (2023-24)	District Regular	450.30	466.45		
	Charter School				
	Total ADA	450.30	466.45	3.6%	Not Met
2nd Subsequent Year (2024-25)	District Regular	450.30	467.40		
	Charter School				
	Total ADA	450.30	467.40	3.8%	Not Met

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)

At the time of budget development, I used the current enrollment and P2 numbers. However, we had had a larger enrollment coming into 2022-23 and for First Interim I adjusted the assumptions.

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	473.00	488.00		
Charter School				
Total Enrollment	473.00	488.00	3.2%	Not Met
1st Subsequent Year (2023-24)				
District Regular	474.00	491.00		
Charter School				
Total Enrollment	474.00	491.00	3.6%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	474.00	492.00		
Charter School				
Total Enrollment	474.00	492.00	3.8%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

At the time of budget development, I used the current enrollment and P2 numbers. However, we had had a larger enrollment coming into 2022-23 and for First Interim I adjusted the assumptions.

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 Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)			
District Regular	551	582	
Charter School			
Total ADA/Enrollment	551	582	94.7%
Second Prior Year (2020-21)			
District Regular	551	536	
Charter School			
Total ADA/Enrollment	551	536	102.8%
First Prior Year (2021-22)			
District Regular	458	496	
Charter School			
Total ADA/Enrollment	458	496	92.3%
Historical Average Ratio:			96.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.1%

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 (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2022-23)				
District Regular	464	488		
Charter School	0			
Total ADA/Enrollment	464	488	95.1%	Met
1st Subsequent Year (2023-24)				
District Regular	466	491		
Charter School				
Total ADA/Enrollment	466	491	94.9%	Met
2nd Subsequent Year (2024-25)				
District Regular	467	492		
Charter School				
Total ADA/Enrollment	467	492	94.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(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)	12,506,072.00	12,857,462.00	2.8%	Not Met
1st Subsequent Year (2023-24)	12,913,747.00	13,241,675.00	2.5%	Not Met
2nd Subsequent Year (2024-25)	13,277,387.00	13,609,040.00	2.5%	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)

I used the latest information from SLOCOE when calculating First Interim's property taxes, which were higher than estimated at budget development. I then used those numbers going forward to the out years, which increased the amount that was reported.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	7,826,467.53	9,899,288.96	79.1%
Second Prior Year (2020-21)	7,690,337.91	9,969,096.83	77.1%
First Prior Year (2021-22)	10,856,664.00	15,639,807.00	69.4%
	Historical Average Ratio:		75.2%

	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%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	71.2% to 79.2%	71.2% to 79.2%	71.2% to 79.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)		
Current Year (2022-23)	9,219,674.00	12,148,281.36	75.9%	Met
1st Subsequent Year (2023-24)	9,311,871.00	12,017,405.00	77.5%	Met
2nd Subsequent Year (2024-25)	9,417,474.00	12,130,834.00	77.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2022-23)	920,384.00	1,531,384.00	66.4%	Yes
1st Subsequent Year (2023-24)	593,997.00	280,395.00	-52.8%	Yes
2nd Subsequent Year (2024-25)	297,444.00	284,983.00	-4.2%	No

Explanation:
(required if Yes)

The increase for 2022-23 and the decrease for 2023-24 are due to the influx of one-time money. It was added for the current year and the amount was decreased for 2023-24.

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

Current Year (2022-23)	1,055,001.00	1,956,184.00	85.4%	Yes
1st Subsequent Year (2023-24)	913,779.00	820,518.00	-10.2%	Yes
2nd Subsequent Year (2024-25)	915,349.00	822,249.00	-10.2%	Yes

Explanation:
(required if Yes)

One-time funds increased the amount for the current year and were adjusted for the subsequent years with the most current information available.

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

Current Year (2022-23)	723,345.00	758,469.36	4.9%	No
1st Subsequent Year (2023-24)	768,137.00	748,137.00	-2.6%	No
2nd Subsequent Year (2024-25)	677,727.00	699,727.00	3.2%	No

Explanation:
(required if Yes)

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

Current Year (2022-23)	934,672.00	976,672.36	4.5%	No
1st Subsequent Year (2023-24)	661,770.00	777,718.00	17.5%	Yes
2nd Subsequent Year (2024-25)	661,770.00	627,718.00	-5.1%	Yes

Explanation:
(required if Yes)

Expenses were adjusted for the out years with the addition of one-time funding received in the current year.

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

Current Year (2022-23)	1,742,327.00	1,895,380.00	8.8%	Yes
1st Subsequent Year (2023-24)	1,412,544.00	1,418,961.00	.5%	No
2nd Subsequent Year (2024-25)	1,026,995.00	1,276,787.00	24.3%	Yes

Explanation:
(required if Yes)

Expenses were adjusted for the out years with the addition of one-time funding received in the current year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	2,698,730.00	4,246,037.36	57.3%	Not Met
1st Subsequent Year (2023-24)	2,275,913.00	1,849,050.00	-18.8%	Not Met
2nd Subsequent Year (2024-25)	1,890,520.00	1,806,959.00	-4.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	2,676,999.00	2,872,052.36	7.3%	Not Met
1st Subsequent Year (2023-24)	2,074,314.00	2,196,679.00	5.9%	Not Met
2nd Subsequent Year (2024-25)	1,688,765.00	1,904,505.00	12.8%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	The increase for 2022-23 and the decrease for 2023-24 are due to the influx of one-time money. It was added for the current year and the amount was decreased for 2023-24.
Explanation: Other State Revenue (linked from 6A if NOT met)	One-time funds increased the amount for the current year and were adjusted for the subsequent years with the most current information available.
Explanation: Other Local Revenue (linked from 6A if NOT met)	

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

Explanation: Books and Supplies (linked from 6A if NOT met)	Expenses were adjusted for the out years with the addition of one-time funding received in the current year.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Expenses were adjusted for the out years with the addition of one-time funding received in the current year.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum	Contribution		
1.	OMMA/RMA Contribution	465,594.81	587,678.00 Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		587,678.00

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 checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. **CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.9%	9.0%	5.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	3.0%	1.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 01I, Section E)	Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	(1,086,671.00)	12,362,153.36	8.8%	Not Met
1st Subsequent Year (2023-24)	(256,949.00)	12,231,277.00	2.1%	Met
2nd Subsequent Year (2024-25)	(583,125.00)	12,362,706.00	4.7%	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)

These are estimates and will be watched and revised throughout the year as more current information is made available.

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.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	3,105,612.86	Met
1st Subsequent Year (2023-24)	1,771,586.86	Met
2nd Subsequent Year (2024-25)	908,079.86	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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2022-23)	3,262,723.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	463.60	466.45	467.40
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

Yes

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

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

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)
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)	17,694,194.36	16,632,143.00	16,491,046.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	17,694,194.36	16,632,143.00	16,491,046.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	707,767.77	665,285.72	659,641.84

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
707,767.77	665,285.72	659,641.84

10C. Calculating the District's Available Reserve Amount

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
Reserve Amounts		Projected Year Totals		
(Unrestricted resources 0000-1999 except Line 4)		(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,748,153.57		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	1,491,204.57	908,079.57
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)	(.26)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	1,748,153.31	1,491,204.57	908,079.57
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.88%	8.97%	5.51%
District's Reserve Standard				
(Section 10B, Line 7):		707,767.77	665,285.72	659,641.84
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(1,866,955.00)	(1,935,537.00)	3.7%	68,582.00	Met
1st Subsequent Year (2023-24)	(1,079,641.89)	(1,587,964.00)	47.1%	508,322.11	Not Met
2nd Subsequent Year (2024-25)	(1,757,481.00)	(2,150,739.00)	22.4%	393,258.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	266,552.00	266,552.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	150,000.00	266,552.00	77.7%	116,552.00	Not Met
2nd Subsequent Year (2024-25)	150,000.00	284,552.00	89.7%	134,552.00	Not Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?				<div>No</div>	

* 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)

Contributions are estimated based on current information. As we get more accurate information, we anticipate that these numbers will decrease. They will be monitored throughout the year.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The transfers out are estimates and our Food Service department impacts these the most. With universal meals implemented this year and the cost rising for food, as well as the questions in meal reimbursement, we have estimated the contributions on the high side. As more information becomes available, we will adjust these numbers and anticipate them being lower than estimated.

- 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)

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

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

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

- (If No, skip items 1b and 2 and sections S6B and S6C)

Yes

- No

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

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

TOTAL:Type of Commitment (continued)

Other Long-term Commitments (continued):

Total Annual
Payments:

Has total annual payment increased over prior year (2021-22)?	Yes	Yes	Yes
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S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

I am assuming a 5% increase in the repayment of the bond per year.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00	0.00

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

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

3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

- d. Number of retirees receiving OPEB benefits
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

4. Comments:



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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

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

3 Self-Insurance Contributions

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

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

- b. Amount contributed (funded) for self-insurance programs
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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	46.0	46.0	43.7	43.7

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	54.4	56.9	56.3	56.3

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?

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

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

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

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

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

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

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

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

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

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

N/A

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	8.3	9.3	9.3	8.3

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year

(2022-23)

1st Subsequent Year

(2023-24)

2nd Subsequent Year

(2024-25)

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**

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Current Year

(2022-23)

1st Subsequent Year

(2023-24)

2nd Subsequent Year

(2024-25)

Management/Supervisor/Confidential**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 and column over prior year

Current Year

(2022-23)

1st Subsequent Year

(2023-24)

2nd Subsequent Year

(2024-25)

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

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

2. Total cost of other benefits

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

Current Year

(2022-23)

1st Subsequent Year

(2023-24)

2nd Subsequent Year

(2024-25)

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.

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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

Coast Unified

San Luis Obispo County

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

- F** - Fatal (Data must be corrected; an explanation is not allowed)
- WWC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
13	5310	8660	(\$200.00)

Explanation: Food Service generally runs in the negative during the year resulting in a negative interest balance.

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

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

Coast Unified

San Luis Obispo County

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

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CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
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GENERAL LEDGER CHECKS

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	3212	(\$48,502.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
01	3213	(\$75,056.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
01	3214	(\$15,500.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
01	6010	(\$118,087.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
01	6387	(\$43,373.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
01	7028	(\$1,519.81)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
01	7029	(\$4,319.26)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
01	7422	(\$13,678.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
01	7426	(\$12,022.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
Total of negative resource balances for Fund 01		(\$332,057.07)
25	0000	(\$120,211.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
Total of negative resource balances for Fund 25		(\$120,211.00)

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

FUND	RESOURCE	OBJECT	VALUE
01	3212	9790	(\$48,502.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
01	3213	9790	(\$75,056.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
01	3214	9790	(\$15,500.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
01	6010	9790	(\$118,087.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
01	6387	9790	(\$43,373.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
01	7028	9790	(\$1,519.81)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
01	7029	9790	(\$4,319.26)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
01	7422	9790	(\$13,678.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
01	7426	9790	(\$12,022.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
13	5310	8660	(\$200.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
25	0000	9790	(\$120,211.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			

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

Passed

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

Passed

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

Passed

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Coast Unified

San Luis Obispo County

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

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IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Exception

FUND	RESOURCE	NEG. EFB
01	3212	(\$48,502.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
01	3213	(\$75,056.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
01	3214	(\$15,500.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
01	6010	(\$118,087.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
01	6387	(\$43,373.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
01	7028	(\$1,519.81)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
01	7029	(\$4,319.26)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
01	7422	(\$13,678.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
01	7426	(\$12,022.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
Total of negative resource balances for Fund 01		(\$332,057.07)
25	0000	(\$120,211.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.		
Total of negative resource balances for Fund 25		(\$120,211.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	3212	9790	(\$48,502.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
01	3213	9790	(\$75,056.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
01	3214	9790	(\$15,500.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
01	6010	9790	(\$118,087.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
01	6387	9790	(\$43,373.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
01	7028	9790	(\$1,519.81)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
01	7029	9790	(\$4,319.26)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
01	7422	9790	(\$13,678.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
01	7426	9790	(\$12,022.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			
13	5310	8660	(\$200.00)
Explanation: The budgets are accurate, we just have not received all of the funds as of First Interim.			

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

Passed

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

Passed

CEFB-POSITIVE - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) are not positive individually by resource, by fund.

Exception

FUND	RESOURCE	OBJECT	VALUE
25	0000	9780	(\$120,211.00)
Explanation: I will correct this at Second Interim			

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Coast Unified

San Luis Obispo 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.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>

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**

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Passed

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

Passed