



Fiscal Year 2022-23
2nd Interim Report

Presented to the Board:
March 7, 2023

Section 1:

Report

Presentation

Financial Summary



DATE: March 7, 2023

TO: Board of Trustees, Bellevue Union School District
Michael Kellison, Superintendent

FROM: Chris J. Kim, Chief Business Official

SUBJECT: Fiscal Year 2022/23 2nd Interim Report

INTRODUCTION

School Districts are required to file two reports during the fiscal year (interim reports) on the status of the District's financial health. The first interim report is due on December 15th for the period ending October 31st within the fiscal year. The second interim report is due on March 17th for the period ending January 31st. The projections included in this Interim Update include budgetary adjustments made through February 28, 2023.

This report takes into account updated revenue and expenditure assumptions with an emphasis on updates to the Local Control Funding Formula, State and Federal Revenue, and projected District Reserves. The following summary of the Bellevue Union School District's updated budgetary assumptions at 2nd Interim should be taken into context with the 1st Interim Report which was presented to the Board of Trustees on December 13, 2023.

ENROLLMENT & ATTENDANCE PROJECTIONS

For the 2022/23 Fiscal Year, the District's total enrollment inclusive of District students enrolled at the County Office of Education (Special Education Programs), but excluding Transitional Kindergarten Students not generating ADA for the District, increased from a projected 1487 Students (via the 45 Day Budget Revision presented in August 2022) up to 1551 Students (at 1st Interim). These enrollment projections are being held static at 2nd Interim, along with a corresponding funded ADA (Average Daily Attendance) rate of 1491 in FY 2022/23 (the current year).

As was noted in previous reports in the current and prior fiscal years, the ADA at which the District is funded continues to be "sheltered" under a 3-Prior Year averaging factor in the Local Control Funding Formula (LCFF) Calculator. This means that with



the enrollment projections being held at current levels, funded ADA in the current year and following fiscal year will be higher than the actual ADA, followed by funded ADA and actual ADA approaching parity by FY 2024/25.

While District enrollment projections are being held constant in the FY 2022/23 and subsequent two fiscal years, the District does note that enrollment declines appear to have leveled off in FY 2021/22 with a restoration of enrollment similar to FY 2020/21 numbers. The District also recognizes that new housing construction in the District's service area may impact future enrollment growth.

COST OF LIVING ADJUSTMENTS

The COLA (Cost of Living Adjustment) for FY 2022/23 includes a 6.56% Statutory COLA in addition to a 6.70% Augmentation to the COLA in the current fiscal year; these figures have not changed for FY 2022/23 as of 2nd Interim. The COLA for the subsequent two fiscal years at 1st Interim were projected at 5.38% in FY 2023/24 and 4.02% in FY 2024/25 as advised by FCMAT and School Services of California (statewide advisory agencies). At 2nd Interim, following the Governor's budget proposal, the projected Statutory COLA for FY 2023/24 has been increased to 8.13%, followed by a decrease down to 3.54% in FY 2024/25. The adjusted COLA projections influence LCFF funding in the District's Multi Year projections at 2nd Interim and will be further explained in the following section.

REVENUE PROJECTIONS

The Local Control Funding Formula was prepared using the most recent calculator (v.23.2c) and takes into account the aforementioned updated enrollment and attendance projections, updated cost of living adjustments, and updated property tax revenue projections to determine LCFF revenue projections for the 2022/23 and subsequent two Fiscal Years.

The District reported that there have been substantial increases in projected revenue between the District's Revised Budget for Adoption and its 1st Interim report. At 1st Interim, the most substantive updates to the District's Budgeted Revenue following the District's budget for adoption included: (1) a \$441,263 increase in LCFF Revenue associated with increased enrollment (among other factors); (2) a \$5,150,298 increase in recognized Federal Revenue (i.e. ESSER II and ESSER III); and (3) a \$3,331,742 increase in recognized State Revenue (i.e. Expanded Learning Op Grant). In total, taking into account other categorical (one time) revenue sources, overall budgeted Revenue in FY 2022/23 at 1st Interim was reported to have increased from \$31,204,717 as of the District's Revised Budget for Adoption to \$40,246,650 in FY 2022/23.



As of 2nd Interim, the District has revised LCFF Funding assumptions for the Subsequent two fiscal years to reflect the changes to the projected Statutory COLA as outlined in the Governor’s Budget Proposal. LCFF Funding projections in FY 2023/24 thereby increase by an additional \$554,542 over 1st Interim figures, and by an additional \$457,831 in FY 2024/25.

In regards to State Restricted Revenue, a substantive revising of continued funding related to the Expanded Learning Opportunity Program (ELO-P) is now reflected at 2nd Interim. Specifically, at 1st Interim, the District reflected ELO-P funding of \$3,218,883 in the current year, but suspended that funding in the subsequent years under advisement by the County Office of Education that those funds may not be on-going. Following the Governor’s budget proposal, the County Office of Education is now advising that ELO-P program funding will likely continue and therefore should be reflected in the District’s Multi Year revenue assumptions. The District’s State Revenue projections have therefore been increased by \$3.21 Million in FY 2023/24 and again in FY 2024/25 with corresponding expenditure budgets to reflect the continuity of those expanded learning opportunity funded programs.

In regards to Federal Restricted Revenue, while total projected revenue apportionments have not been substantively revised as of 1st Interim, the method by which the District books future revenue related to ESSER III & GEER II funding has been adjusted to reflect an “unearned revenue” accounting methodology as opposed to a “fund balance” accounting methodology. The fund balance methodology books revenue in the fiscal year at which the District is notified of revenue apportionments, and in the absence of corresponding budgeted expenditures, the revenue is accrued and passed forward into subsequent fiscal years as a fund balance; this was the method utilized to reflect ESSER III and GEER II Federal Restricted Revenue at 1st Interim. As of 2nd Interim, ESSER III and GEER II revenue is being distributed across subsequent years and to align with budgeted expenditures in those subsequent years, thereby not booking revenue in the current fiscal year that is “unearned.” To be clear, this does not change the total revenue apportionments related to the combined ESSER III and GEER II Federal Funds due to the District.

This revision as advised by the County Office of Education rebooks a combined ESSER III & GEER II revenue of \$4,099,140 in FY 2022/23 and distributes that restricted revenue budget across the current and subsequent two fiscal years. Lastly, it is important to note that the Federal funding associated with ESSER III & GEER II are restricted and one time in nature, meaning that they come with associated use deadlines.

EXPENDITURE PROJECTIONS

Salary and Benefits expenditure projections in the FY 2022/23 Budget and following two fiscal years continue to be adjusted for movement on the salary schedules for each employee (Step and Column), negotiated salary and benefits increases, projected increases to statutory and employee health benefits, and continued inclusion of new positions outlined in the District’s Local



Control and Accountability Plan (LCAP). These projected expenditures have been further adjusted as of 2nd Interim to reflect expenditures and encumbrances as of February 28, 2023 and updated encumbrances for the remainder of the fiscal year.

Instructional Material and Operational Supply budgets have been increased by a combined \$52,321 to reflect change orders to existing requisitions based on accelerated demand and inflationary pressures. Key increases to the District's Services and Operating Expenditures projected at 2nd Interim (which increased by \$474,158) include: (1) classroom technology purchases (i.e. chromebooks and ipads) which will be offset by incoming E-Rate reimbursements through the State of California; (2) increased costs associated with legal counsel; and (3) increased expenditures related to renewing the District's Fleet Vehicles; and (4) increased expenditures related to special education assessments and services.

MULTI-YEAR PROJECTIONS & RESERVES

In summary, taking into account the current revenue and expenditure assumptions outlined in the prior sections of this report, the District is currently budgeted at 2nd Interim for a combined (restricted and unrestricted funds) operating surplus of \$3,294,520 in FY 2022/23, followed by planned operating deficit of -\$1,538,893 in FY 2024/25 and a subsequent (planned) operating deficit of -\$2,078,910 in FY 2024/25. These planned operating deficits are largely reflected due to use of restricted revenue sources. The District's multi year unrestricted reserve projection at 2nd Interim ranges from 15.4% in the current fiscal year through 15.9% in FY 2024/25 as a proportion of total unrestricted reserves against projected total operating expenditures.

At this time, the District's unrestricted reserve estimates do not take into account the increased cost of future collective bargaining agreements, including settlement with the Bellevue Education Association (BEA) and the Classified School Employees Association (CSEA) in FY 2023/24 and FY 2024/25.

CASH PROJECTIONS

The District continues to not anticipate any issues with cash flow and meeting its payment obligations in the 2022/23 Budget year. The District's updated Cash Flow projection / schedule is included in the presentation following this narrative report and reflects projected ending cash balance of \$11,014,620 as of June 2023. The District likewise does not anticipate a need to file for a line of credit with the County Treasury to cover payroll obligations.

CHILD DEVELOPMENT PROGRAM



Fund 12 accounts for the State of California Preschool Grant that the District utilizes to reimburse the North Bay Children's Center to provide preschool programs within the District. At 1st Interim, the District presented an amendment to the CDE Contract from \$1,443,902 up to \$1,945,254. There have been no subsequent amendments to the contract since that period. The entirety of the Pre-School grant with the exception of any Indirect Cost Recovery applied to the grant by the end of the fiscal year, in addition to any Grant Funded Facilities Improvements, will be "passed-through" to the North Bay Children's Center.

CHILD NUTRITION PROGRAM

Fund 13 accounts for the activities involved in the operation of the District's Child Nutrition program. The accounts have been reviewed and the budgets have been adjusted for FY 2022/23 to account for the District's continued participation in the CDE Provision 2 Program which allows the District to establish claiming percentages and to serve all meals at no charge to our students. In summary, the Child Nutrition program is budgeted at 2nd Interim to claim reimbursements of \$1,244,609 in FY 2022/23 against \$1,276,554 in projected expenditures to run the program, leading to a minor reduction in the fund balance to \$349,705.

GENERAL OBLIGATION BONDS

Fund 21 is used to account for the District's Bond Fund Balances. An election was held on March 3, 2020, for the purpose of submitting Measure C to the qualified electors of the District, authorizing the issuance of general obligation bonds in the aggregate principal amount of \$28,000,000. The requisite fifty-five percent of the votes cast were in favor of the issuance of the Bonds and Resolution 16 was subsequently passed by the BUSD Board of Trustees on April 21, 2020, which authorized the issuance of "Series A" \$9 million (\$8,855,000 after service fees) of the Bond to accomplish Measure C projects. The bonds were subsequently underwritten in full by the investment banking firm of Raymond James and were transferred into Fund 21 in May 2020.

Following the District's Budget for Adoption, on November 18, 2021, the District pursued and closed on an additional \$8,330,000 (after services fees) in "Series B" funding associated with the aforementioned Measure C General Obligation Bond in anticipation of additional costs associated with the Kawana Springs Elementary School modernization project.

As of 1st Interim, the District has budgeted for \$13,165,500 in current year expenditures with a projected (Fund 21) ending fund balance of \$1,316,832. The majority of these expenditures are related to the Kawana Springs Modernization Project.



Lastly, it should be noted that the District maintains the opportunity to pursue an additional set of funding (Series C) from the Measure C General Obligation Bond. Estimated PAR value of remaining funds is \$10.5 Million before service fees.

DEVELOPER FEES

Fund 25, the Capital Facilities Fund, accounts for the residential and commercial developer fee revenue that the District receives from Housing Development activity within its geographic service area. Over the past several years, the District has benefited from substantially increased housing development leading to a subsequent increase in developer fee revenue received. These increases have occurred in conjunction with the District's successful General Obligation Bond campaigns which in turn has resulted in a stepped increase in the Fund Balance due to under-utilization. Although it remains to be seen as to whether the building trend will continue into subsequent years, the District remains hopeful that the additional residential square footage in its service area will result in "downstream" increases to student enrollment into the future.

As of 1st Interim, the District is projecting an ending fund balance of \$2,274,497 in Fund 25. An accounting of Revenue and Expenditures in Fund 25 is being presented in conjunction with this 1st Interim Report.

An increase to the District's Developer Fees (rate per square foot of development) was approved by the Board of Trustees on January 107, 2023. Resolution 14 increased Residential Fees to \$3.55 per sq/ft from \$2.65 per sq/ft and Commercial Fees to \$0.55 per sq/ft from \$0.43 per sq/ft. These increases are set to take place on March 20, 2023.

CONCLUSION

Lastly, variables that will impact the District's fiscal position(s) both for the purpose of subsequent years Budget Adoption and year end close include: (1) the finalization of the State COLA pending final negotiations with the State Assembly and Legislature; (2) future enrollment outcomes; (3) and the outcome of future collective bargaining agreements.

The next fiscal report provided by the Business Department will be the Bellevue Union School District's FY 2023/24 Budget for Adoption, scheduled to be presented to the Board of Trustees on June 27, 2023.

Fiscal Year 2022-23

2nd Interim

Projections and Budget Updates

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Chief Business Official

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BELLEVUE UNION SCHOOL DISTRICT

KEY UPDATES @ 1st Interim

Updated Enrollment and Attendance Projections

Integrated Revised LCAP Budget Assumptions

Updated Revenue Assumptions

Updated Expenditure Assumptions

Revised Ending and Beginning Fund Balances w/ Unaudited Actuals

KEY UPDATES @ 2nd Interim

Updated Revenue Assumptions

(Emphasis on LCFF, ESSER, ELO-P)

Updated Expenditure Assumptions

Emphasis on Updated Multi Year Projections

BELLEVUE UNION SCHOOL DISTRICT

Subsequent Year Budget & LCAP

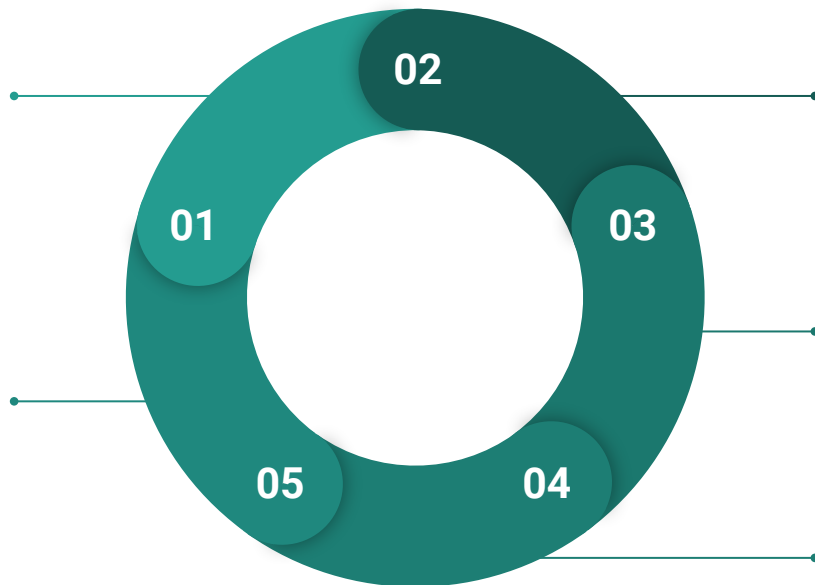
In June of the Prior Fiscal Year Develop the Budget for the Following Fiscal Year

2nd Interim

In March of the Current Fiscal Year, update Budget Assumptions (enrollment & ADA, Revenue, Expenditures).

Audit

In January of the Current Fiscal Year, book Audit Adjustments. NOTE: This updates Beginning Fund Balances in the Current Fiscal Year.



45 Day Budget Revision

In August of the Current Fiscal Year, Update the Budget based on State Revenue Adjustments. FY 2022/23 Included an additional LCAP Revision.

Prior Year Unaudited Actuals

In September of the Current Fiscal Year, close the Financial Books for the Prior Fiscal Year. NOTE: This updates Beginning Fund Balances in the Current Fiscal Year.

1st Interim

In December of the Current Fiscal Year, update Budget Assumptions (enrollment & ADA, Revenue, Expenditures).

BELLEVUE UNION SCHOOL DISTRICT

	<i>Audited Actual</i>	<i>Audited Actual</i>	<i>Audited Actual</i>	<i>Census Day</i>	<i>MYP + 1</i>	<i>MYP + 2</i>
Bellevue Union SD	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Enrollment (w/COE) *	1,628	1,556	1,487	1,551	1,551	1,551
Actual ADA	1,548	1,548	1,316	1,403	1,403	1,403
Funded ADA	1,557	1,548	1,534	1,491	1,449	1,406

* Total Enrollment includes students enrolled through the County Office of Education, but excludes non ADA generating TK Students at Census Day.

BELLEVUE UNION SCHOOL DISTRICT

	<i>Audited Actuals</i>	<i>1st Interim</i>	<i>MYP + 1</i>	<i>MYP + 2</i>	<i>2nd Interim</i>	<i>Updated MYP + 1</i>	<i>Updated MYP + 2</i>
	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2022/23	FY 2023/24	FY 2024/25
LCFF	\$19,397,530	\$21,352,005	\$21,849,760	\$22,127,760	\$21,350,768	\$22,404,302	\$22,585,591
Federal	\$1,559,555	\$7,865,807	\$1,197,708	\$1,197,708	\$3,764,045	\$3,150,204	\$3,118,066
State	\$5,316,154	\$9,514,693	\$2,452,559	\$2,452,559	\$9,560,451	\$5,671,442	\$5,671,442
Local & Contr.	\$1,618,899	\$1,514,145	\$1,514,145	\$1,514,145	\$1,514,145	\$1,514,145	\$1,514,145
Total	\$27,892,138	\$40,246,650	\$27,014,172	\$27,292,172	\$36,189,409	\$32,740,093	\$32,889,244

Revenue

BELLEVUE UNION SCHOOL DISTRICT

Resource	State & Federal Restricted Revenue Updates	Revenue Budgeted at 1st Interim	Adjusted Revenue at 2nd Interim	CY + 1	CY + 2
2600	Expanded Learning Opportunity Program	\$3,218,883	\$3,218,883	\$3,218,883	\$3,218,883
3212	ESSER II	\$1,656,861	\$1,656,861	\$0	\$0
3213	ESSER III	\$2,979,622	\$297,962	\$1,340,830	\$1,340,830
3214	ESSER III - Learning Loss Grant	\$744,905	\$74,491	\$335,207	\$335,207
3217	GEER II	\$42,851	\$10,713	\$32,138	\$0
3218	ESSER III - ELO Emergency Needs Grant	\$121,712	\$30,428	\$45,642	\$45,642
3219	ESSER III - Reserve, Learning Loss	\$209,810	\$52,453	\$78,679	\$78,679
3225	ESSER III - Summer Learning	\$240,000	\$0	\$120,000	\$120,000
6762	Arts, Music, Instructional Materials Block Grant	\$867,910	\$867,910	\$0	\$0
7435	Learning Recovery Block Grant	\$2,804,615	\$2,804,615	\$0	\$0
		\$12,887,169	\$9,014,316	\$5,171,379	\$5,139,241

** Not a complete list of all State and Federal Restricted Revenue Resources. Please reference 2nd Interim Fund 01 Details for a complete list.*

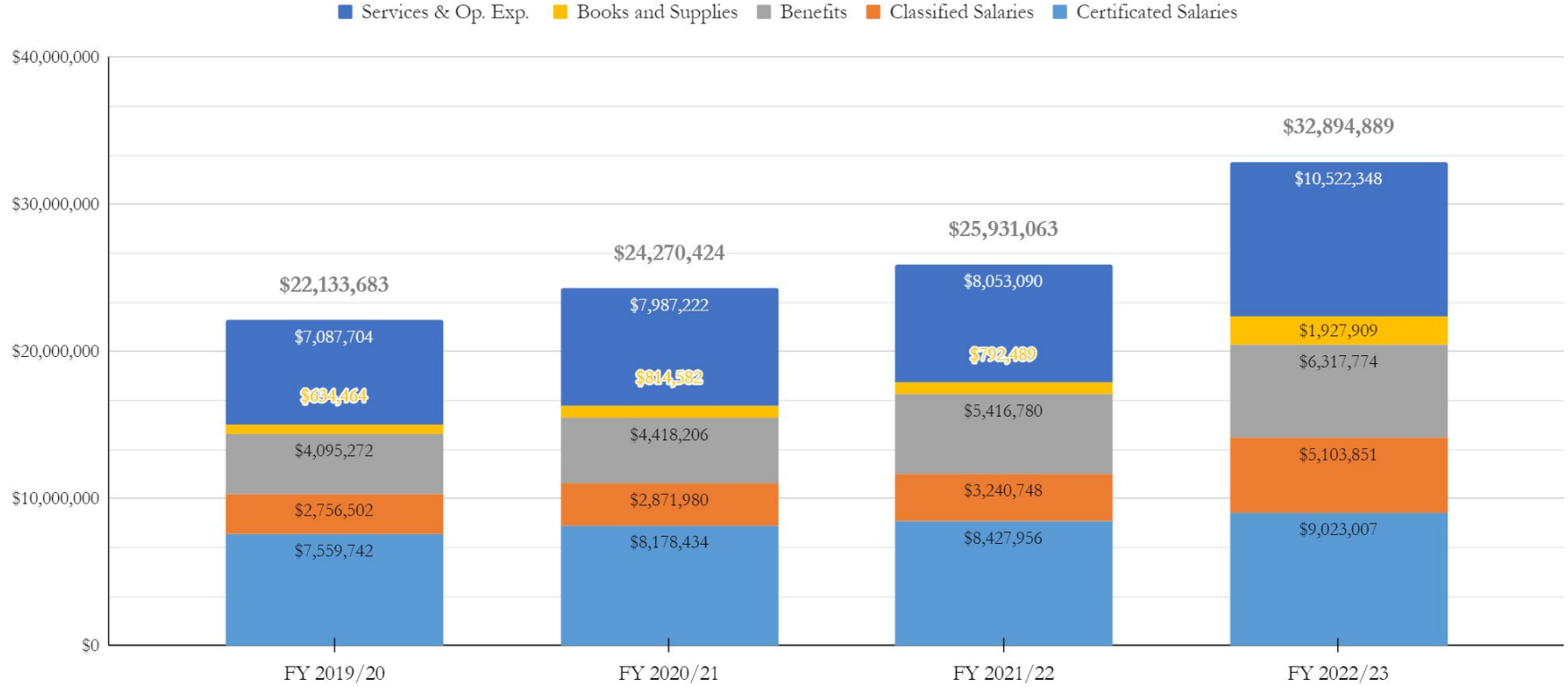
Revenue Continued

BELLEVUE UNION SCHOOL DISTRICT

	<i>Audited Actuals</i>	<i>1st Interim</i>	<i>MYP + 1</i>	<i>MYP + 2</i>	<i>2nd Interim</i>	<i>MYP + 1</i>	<i>MYP + 2</i>
	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2022/23	FY 2023/24	FY 2024/25
Certificated Salaries	\$8,427,956	\$8,920,443	\$9,100,285	\$9,280,127	\$9,023,007	\$9,202,850	\$9,382,692
Classified Salaries	\$3,240,748	\$4,982,685	\$5,062,981	\$5,143,277	\$5,103,851	\$5,184,147	\$5,264,443
Benefits	\$5,416,780	\$6,149,908	\$6,287,577	\$6,444,766	\$6,317,774	\$6,823,196	\$7,369,052
Books and Supplies	\$792,489	\$1,875,588	\$1,207,919	\$1,207,919	\$1,927,909	\$1,569,151	\$1,500,224
Services & Op. Exp.	\$8,107,402	\$9,890,690	\$10,016,572	\$8,573,344	\$10,364,848	\$11,492,143	\$11,444,244
Capital and Other	-\$54,312	\$157,500	\$0	\$0	\$157,500	\$7,500	\$7,500
Total	\$25,931,063	\$31,976,814	\$31,675,335	\$30,649,433	\$32,894,889	\$34,278,986	\$34,968,154

Expenditures

BELLEVUE UNION SCHOOL DISTRICT



Expenditures Continued

BELLEVUE UNION SCHOOL DISTRICT

	<i>Audited Actuals</i>	<i>1st Interim</i>	<i>MYP + 1</i>	<i>MYP + 2</i>	<i>2nd Interim</i>	<i>MYP + 1</i>	<i>MYP + 2</i>
	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2022/23	FY 2023/24	FY 2024/25
Beginning Balance *	\$5,937,526	\$7,898,601	\$16,168,437	\$11,507,275	\$7,898,601	\$11,193,121	\$9,654,227
Revenue	\$27,892,138	\$40,246,650	\$27,014,172	\$27,292,172	\$36,189,409	\$32,740,093	\$32,889,244
Expenditures	\$25,931,063	\$31,976,814	\$31,675,335	\$30,649,433	\$32,894,889	\$34,278,986	\$34,968,154
Net	\$1,961,075	\$8,269,836	-\$4,661,163	-\$3,357,261	\$3,294,520	-\$1,538,893	-\$2,078,910
Ending Balance	\$7,898,601	\$16,168,437	\$11,507,275	\$8,150,013	\$11,193,121	\$9,654,227	\$7,575,317

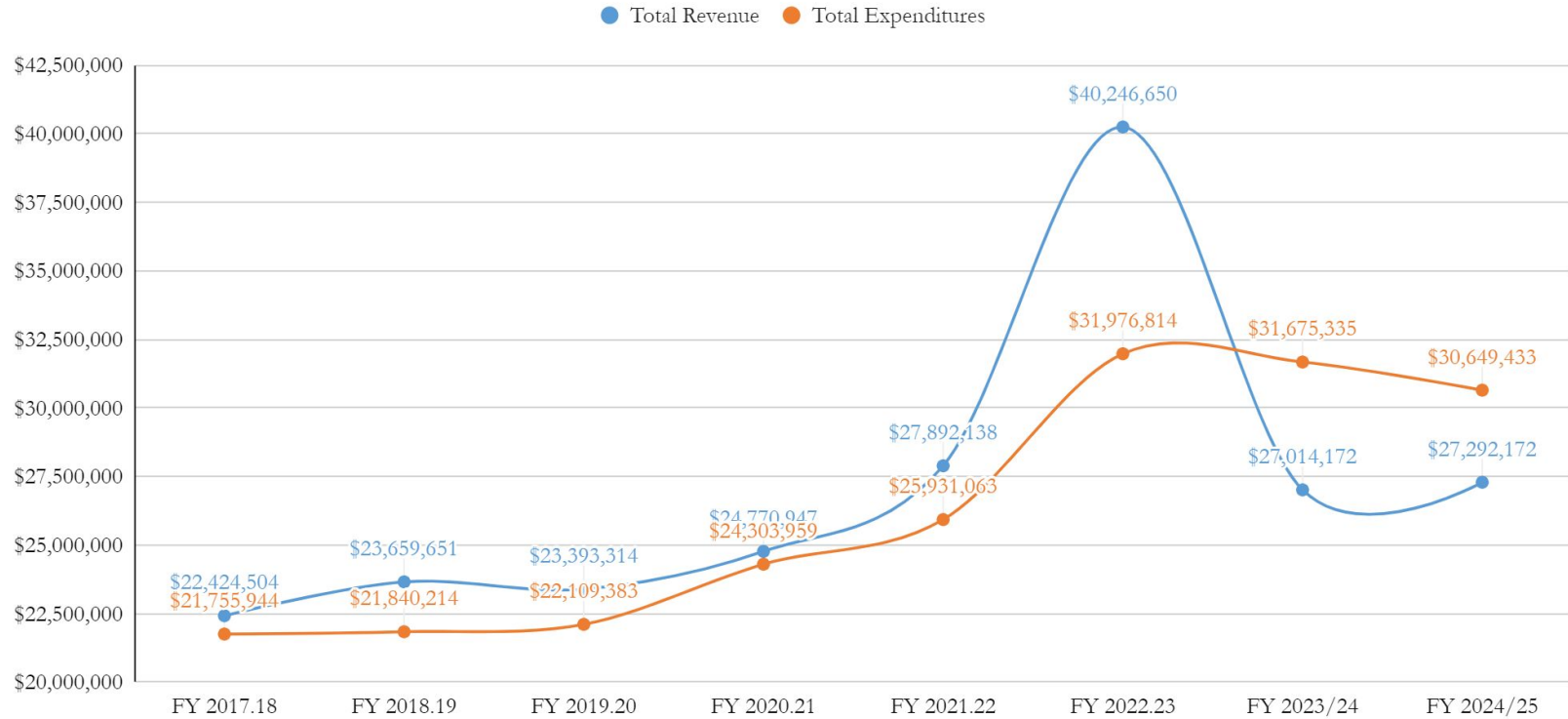
NET & ENDING FUND BALANCE

BELLEVUE UNION SCHOOL DISTRICT

	<i>Audited Actuals</i>	<i>1st Interim</i>	<i>MYP + 1</i>	<i>MYP + 2</i>	<i>2nd Interim</i>	<i>MYP + 1</i>	<i>MYP + 2</i>
	FY 2021/22	FY 2022/23	FY 2023/24	FY 2024/25	FY 2022/23	FY 2023/24	FY 2024/25
Ending Balance	\$7,898,601	\$16,168,437	\$11,507,275	\$8,150,013	\$11,193,121	\$9,654,227	\$7,575,317
... Revolving Cash	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0
... Restricted Funds	\$2,780,350	\$11,211,492	\$6,653,449	\$3,618,533	\$6,143,102	\$4,078,891	\$2,017,472
... 3% Reserve Min	\$777,932	\$959,304	\$950,260	\$919,483	\$986,847	\$1,028,370	\$1,049,045
... Additional Reserve	\$4,340,319	\$3,997,641	\$3,903,566	\$3,611,998	\$4,063,172	\$4,546,966	\$4,508,800
<i>Total Unrestricted Reserve %</i>	<i>19.7%</i>	<i>15.5%</i>	<i>15.3%</i>	<i>14.8%</i>	<i>15.4%</i>	<i>16.3%</i>	<i>15.9%</i>

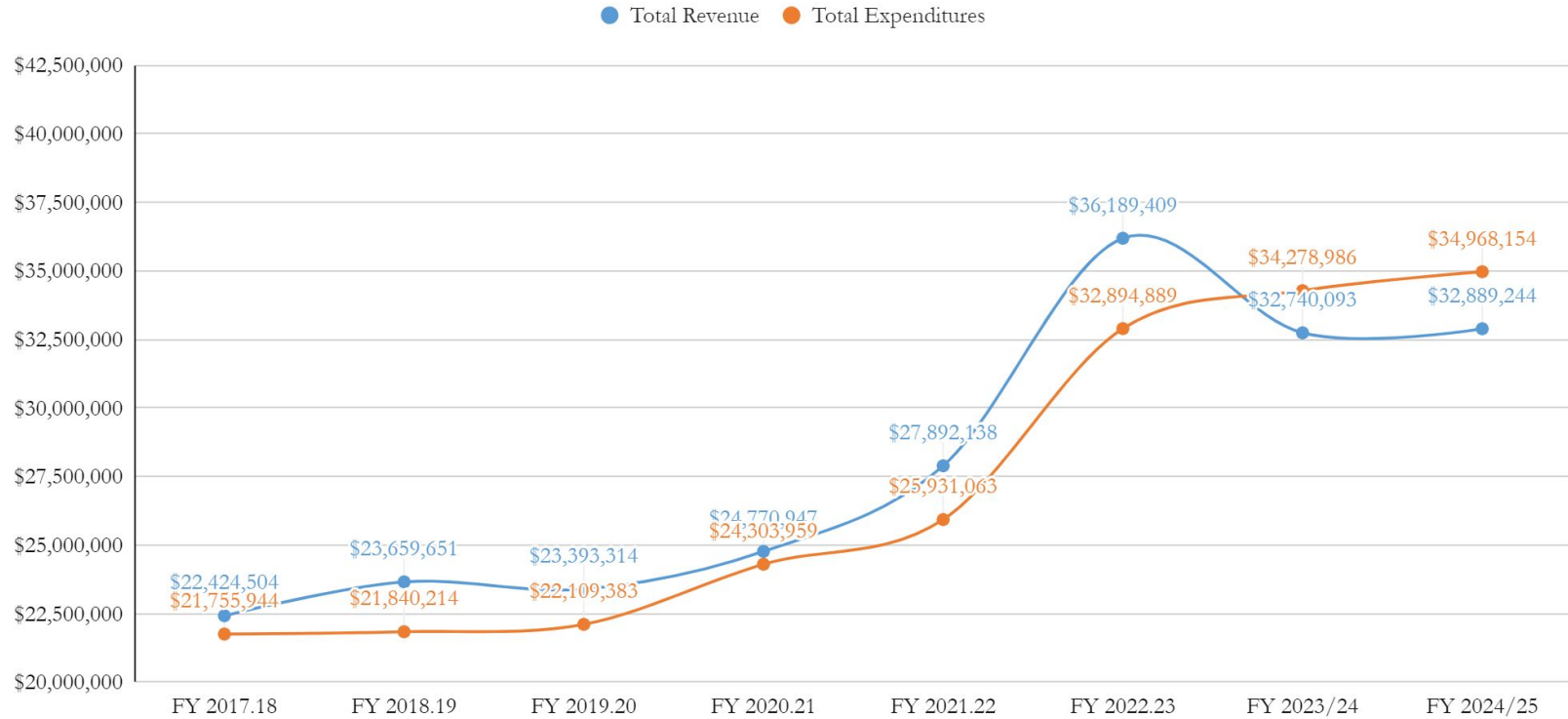
STATEMENT OF RESERVES

BELLEVUE UNION SCHOOL DISTRICT



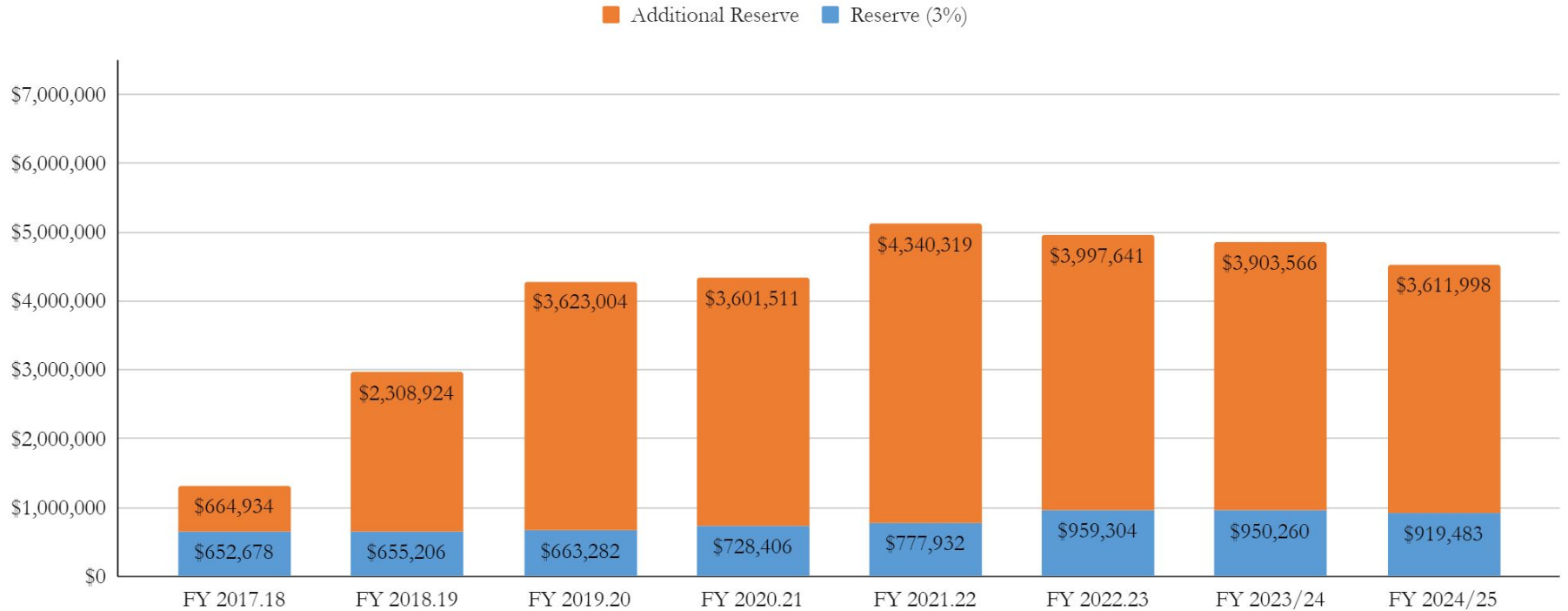
Trendline: Revenue vs. Expenditures (1st Interim)

BELLEVUE UNION SCHOOL DISTRICT



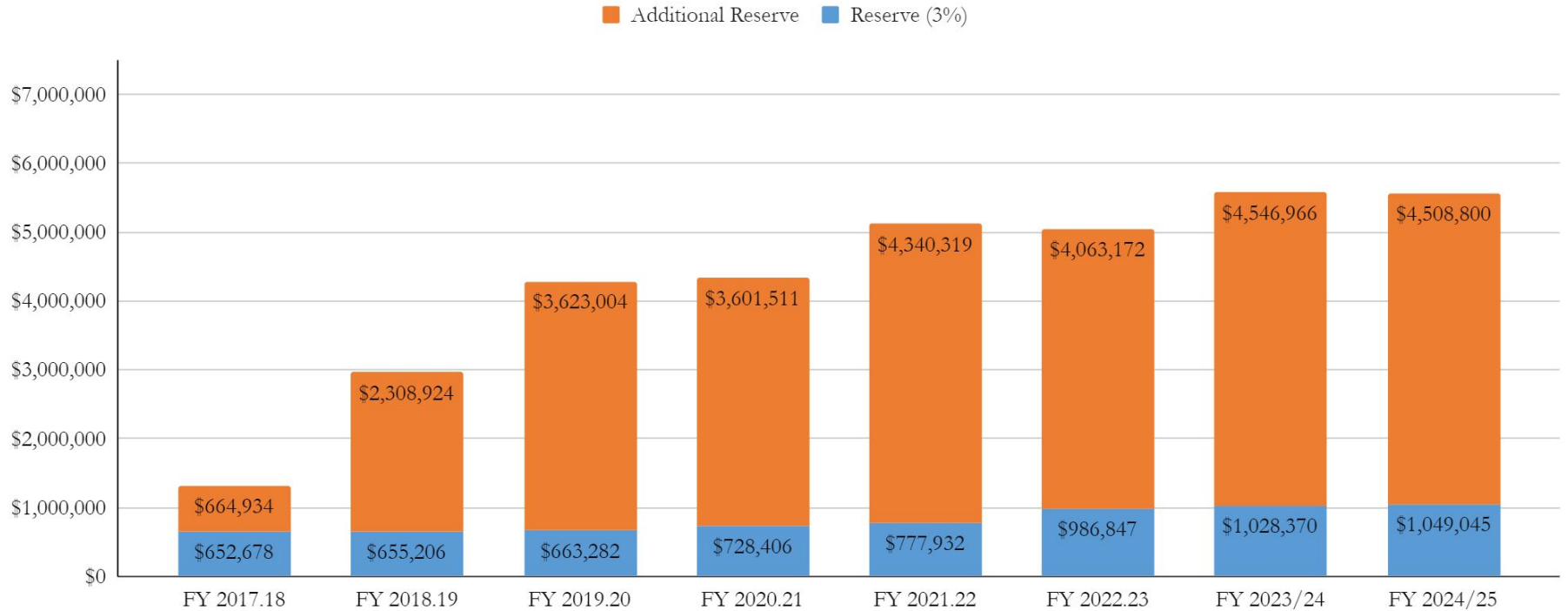
Trendline: Revenue vs. Expenditures (2nd Interim)

BELLEVUE UNION SCHOOL DISTRICT



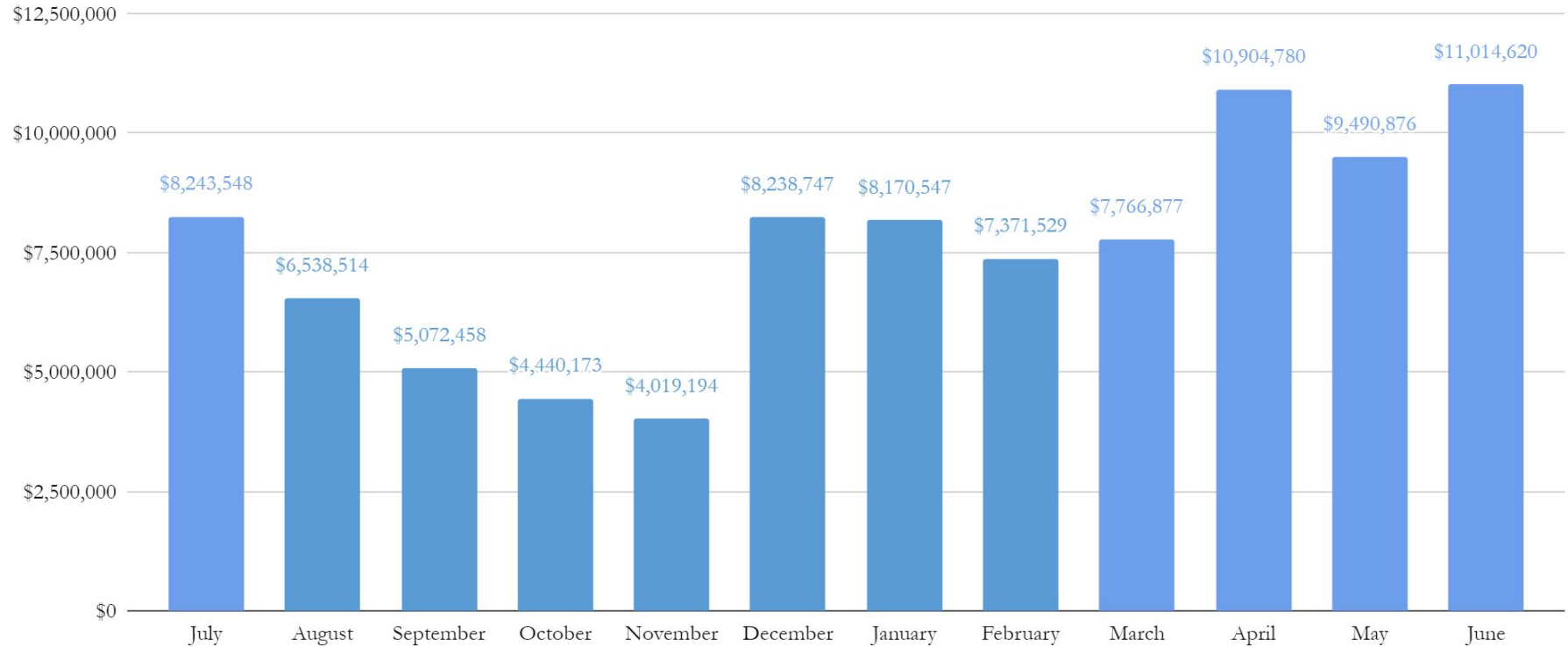
UNRESTRICTED RESERVES (1st Interim)

BELLEVUE UNION SCHOOL DISTRICT



UNRESTRICTED RESERVES (2nd Interim)

BELLEVUE UNION SCHOOL DISTRICT



CASH FLOW PROJECTIONS

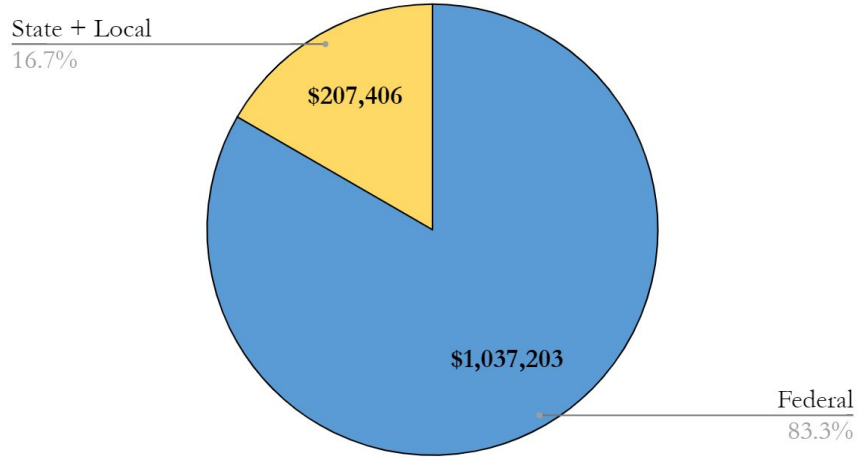
BELLEVUE UNION SCHOOL DISTRICT

	<i>45 Day Revise</i>	<i>1st Interim</i>	<i>2nd Interim</i>
Revenue	FY 2022/23	FY 2022/23	FY 2022/23
Local	\$0	\$0	\$0
Federal	\$0	\$0	\$0
State & Local	\$1,443,902	\$1,945,254	\$1,945,254
Total Revenue	\$1,443,902	\$1,945,254	\$1,945,254

	<i>45 Day Revise</i>	<i>1st Interim</i>	<i>2nd Interim</i>
Expenditures	FY 2022/23	FY 2022/23	FY 2022/23
Services	\$1,443,902	\$1,945,254	\$1,945,254
Indirect Cost	\$0	\$0	\$0
Facilities	\$0	\$0	\$0
TOTAL Expenses	\$1,443,902	\$1,945,254	\$1,945,254

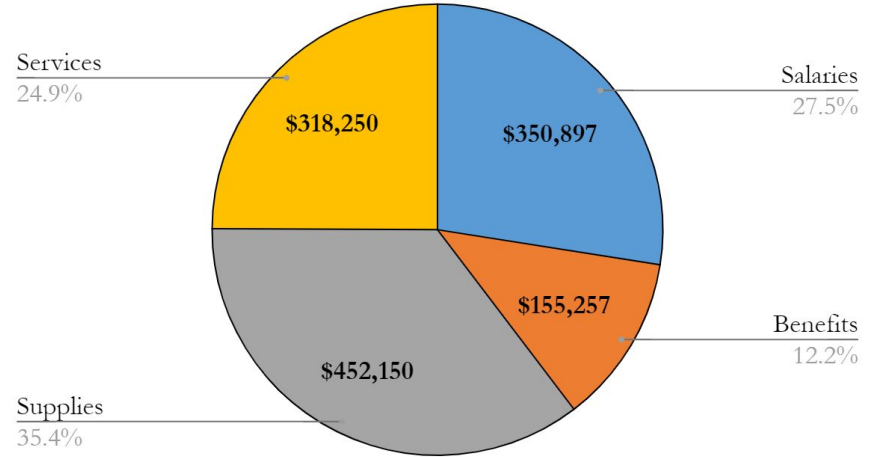
BELLEVUE UNION SCHOOL DISTRICT

REVENUE



Total Projected Revenue:
\$1,244,609

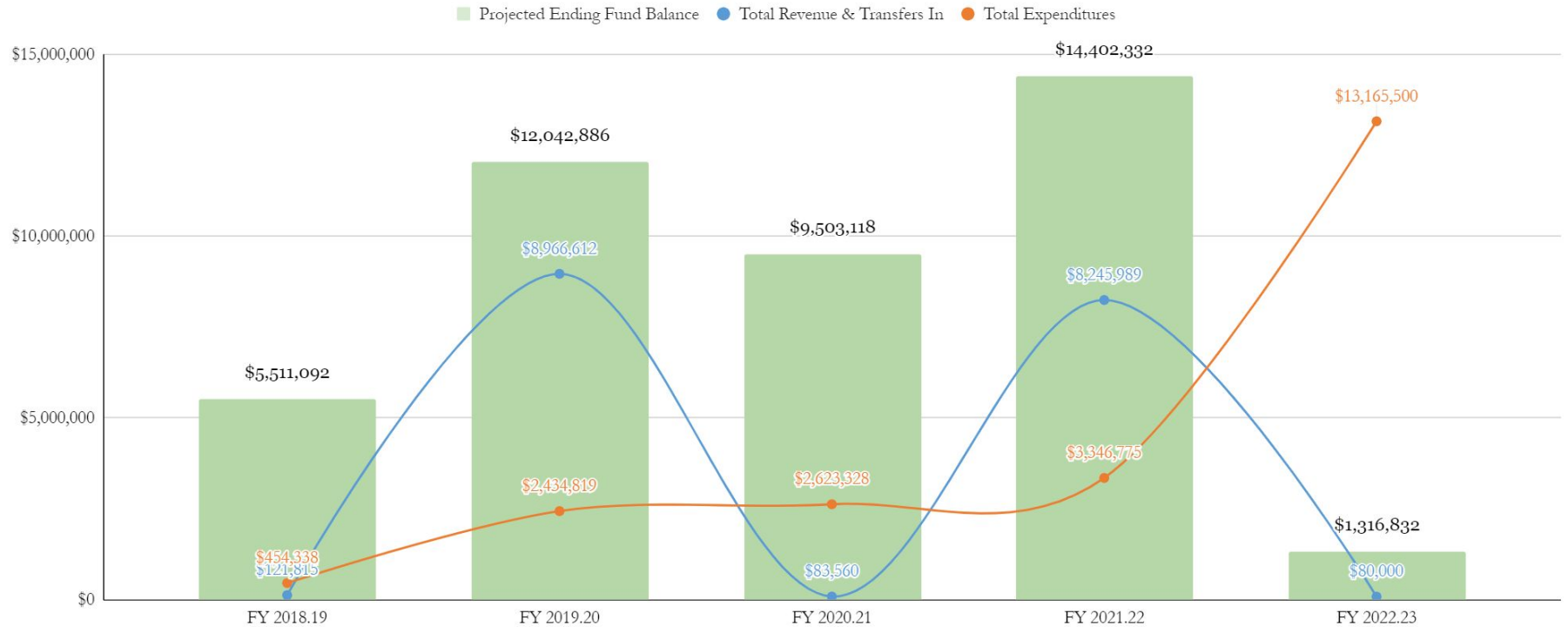
EXPENDITURES



Total Projected Expenditures:
\$1,276,554

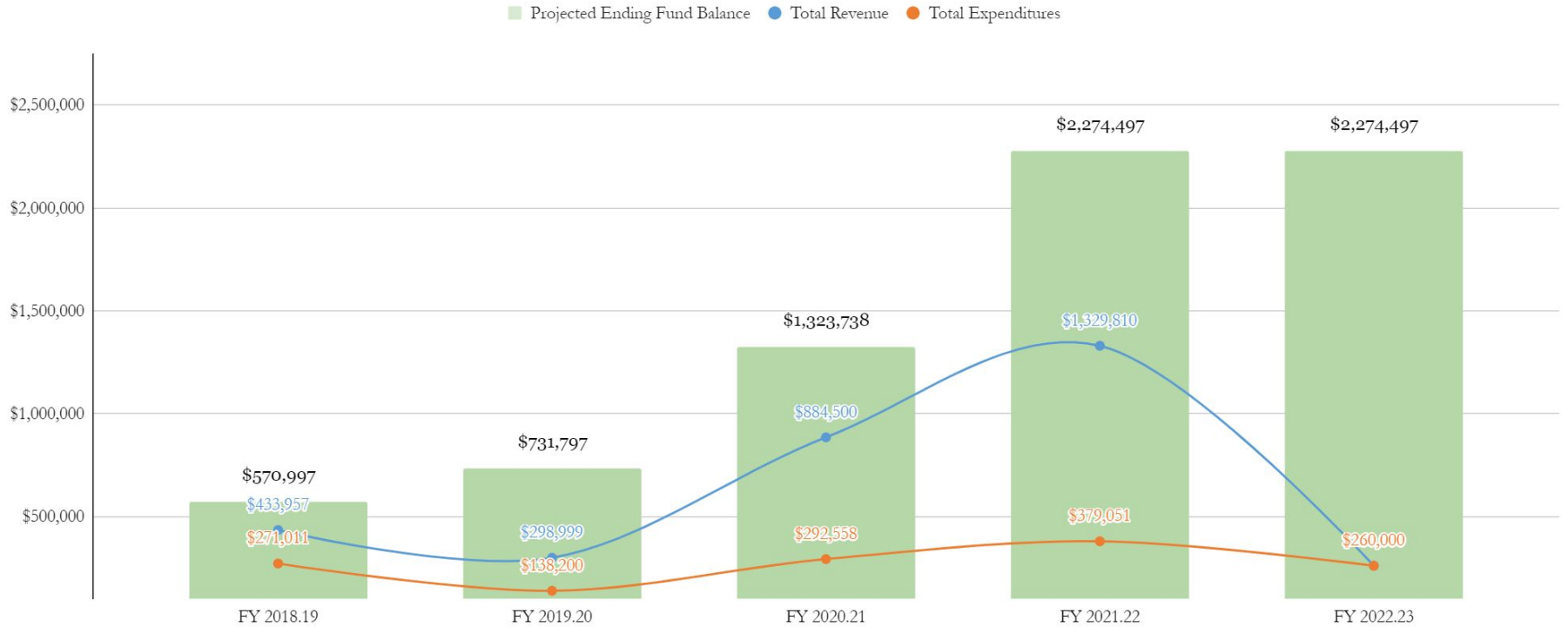
Ending Fund Balance Projection
\$349,705

BELLEVUE UNION SCHOOL DISTRICT

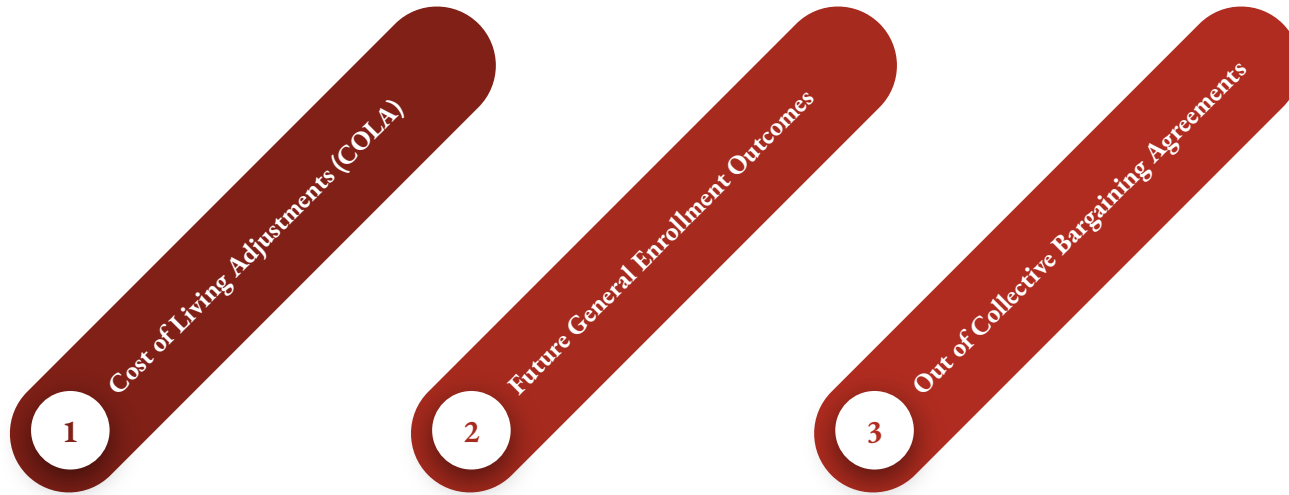


NOTE: Election of 2020, Series A (Par Value \$9 Million), Series B (Par Value \$8.475 Million). Series C (TBD), Estimated Remaining \$10.5 Million (before taxes & fees).

BELLEVUE UNION SCHOOL DISTRICT



BELLEVUE UNION SCHOOL DISTRICT



		Fund 01	Fund 01		Fund 01	Fund 12	Fund 13	Fund 21	Fund 25	All Funds
		General Fund (Unrestricted)	General Fund (Restricted)	=	General Fund (COMBINED)	Child Development	Food Service	Bond Fund	Developer Fee Fund	
Beginning Balance (7/1)		\$5,118,251	\$2,780,350	=	\$7,898,601	\$33,000	\$381,651	\$14,402,332	\$2,274,497	\$24,990,081
A Income										
LCFF	8010-8099	\$20,992,360	\$358,408		\$21,350,768	\$0	\$0	\$0	\$0	\$21,350,768
Federal	8100-8299	\$0	\$3,764,045		\$3,764,045	\$0	\$1,037,203	\$0	\$0	\$4,801,248
State	8300-8599	\$760,776	\$8,799,675		\$9,560,451	\$1,945,254	\$204,906	\$0	\$0	\$11,710,611
Local	8600-8799	\$485,000	\$1,029,145		\$1,514,145	\$0	\$2,500	\$80,000	\$260,000	\$1,856,645
Total Income		\$22,238,136	\$13,951,273	=	\$36,189,409	\$1,945,254	\$1,244,609	\$80,000	\$260,000	\$39,719,272
B Expenditures										
Certificated Salaries	1000-1999	\$7,129,107	\$1,893,900		\$9,023,007	\$0	\$0	\$0	\$0	\$9,023,007
Classified Salaries	2000-2999	\$2,958,690	\$2,145,161		\$5,103,851	\$0	\$350,897	\$0	\$0	\$5,454,748
Employee Benefits	3000-3999	\$3,755,225	\$2,562,549		\$6,317,774	\$0	\$155,257	\$0	\$0	\$6,473,031
Books and Supplies	4000-4999	\$388,250	\$1,539,659		\$1,927,909	\$0	\$452,150	\$0	\$0	\$2,380,059
Services and Expenditures	5000-5999	\$3,491,126	\$6,873,721		\$10,364,848	\$1,945,254	\$318,250	\$0	\$212,500	\$12,840,852
Capital Outlay	6000-6999	\$0	\$150,000		\$150,000	\$0	\$0	\$13,165,500	\$47,500	\$13,363,000
Other Outgo	7100-7499	\$7,500	\$0		\$7,500	\$0	\$0	\$0	\$0	\$7,500
Trf of Indirect Costs	7300-7399	-\$430,933	\$430,933		\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures		\$17,298,965	\$15,595,924	=	\$32,894,889	\$1,945,254	\$1,276,554	\$13,165,500	\$260,000	\$49,542,197
C Excess/Deficiency		\$4,939,171	-\$1,644,651		\$3,294,520	\$0	-\$31,946	-\$13,085,500	\$0	-\$9,822,926
D Other Financing Sources / Uses										
Interfund Transfers										
In		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Out		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0

Other Sources/Uses									
Sources	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Uses	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Contributions	-\$5,007,402	\$5,007,402		\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources / Uses	-\$5,007,402	\$5,007,402		\$0	\$0	\$0	\$0	\$0	\$0
E Net Increase/Decrease in Fund Balance	-\$68,232	\$3,362,752	=	\$3,294,520	\$0	-\$31,946	-\$13,085,500	\$0	-\$9,822,926
F Ending Fund Balance	\$5,050,019	\$6,143,102	=	\$11,193,121	\$33,000	\$349,705	\$1,316,832	\$2,274,497	\$15,167,155
Components of Ending Fund Balance									
Restricted	\$0	\$6,143,102		\$6,143,102	\$33,000	\$349,715	\$0	\$0	\$6,525,817
Committed	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0		\$0	\$0	\$0	\$1,316,832	\$2,274,497	\$3,591,329
Reserve for Economic Uncertainty (3%)	\$5,050,019	\$0		\$5,050,019	\$0	\$0	\$0	\$0	\$5,050,019
Unassigned/Unappropriated	\$0	\$0		\$0	\$0	-\$9 ***	\$0	\$0	\$0

*** Unassigned / Unappropriated Balance of \$9 (Rounded) in Fund 13 will be reconciled as part of year end Close Activities.

Section 2:

Certifications

Average Daily Attendance

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

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

Signed: 
District Superintendent or Designee

Date: 3/7/23

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

To the County Superintendent of Schools:

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

Meeting Date: March 07, 2023

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Chris J. Kim

Telephone: 707-542-5197 x8

Title: Chief Business Official

E-mail: ckim@busd.org

Criteria and Standards Review Summary

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

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

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8		• 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	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,444.71	1,444.71	1,390.16	1,478.35	33.64	2.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,444.71	1,444.71	1,390.16	1,478.35	33.64	2.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	15.75	15.75	12.96	12.96	(2.79)	-18.0%
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)	15.75	15.75	12.96	12.96	(2.79)	-18.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,460.46	1,460.46	1,403.12	1,491.31	30.85	2.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Section 3:

General Fund

Child Development Fund

Cafeteria Fund

Building Fund

Capital Facilities Fund

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	20,037,209.00	20,993,597.00	12,208,670.86	20,992,360.00	(1,237.00)	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	283,125.00	760,776.00	133,205.33	760,776.00	0.00	0.0%
4) Other Local Revenue		8600-8799	526,831.00	485,000.00	203,007.18	485,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,847,165.00	22,239,373.00	12,544,883.37	22,238,136.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,582,974.00	7,089,272.00	4,101,258.63	7,129,107.30	(39,835.30)	-0.6%
2) Classified Salaries		2000-2999	2,431,232.00	2,915,693.00	1,743,777.00	2,958,689.97	(42,996.97)	-1.5%
3) Employee Benefits		3000-3999	3,350,891.00	3,674,604.00	2,053,078.20	3,755,225.08	(80,621.08)	-2.2%
4) Books and Supplies		4000-4999	432,250.00	540,250.00	321,632.42	388,250.00	152,000.00	28.1%
5) Services and Other Operating Expenditures		5000-5999	3,183,188.00	3,596,627.00	2,031,845.66	3,491,126.43	105,500.57	2.9%
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	7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	(430,934.00)	(430,933.36)	(430,933.36)	(.64)	0.0%
9) TOTAL, EXPENDITURES			15,988,035.00	17,393,012.00	9,820,658.55	17,298,965.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,859,130.00	4,846,361.00	2,724,224.82	4,939,170.58		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	1.86	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	(5,390,605.00)	(5,007,713.00)	0.00	(5,007,402.48)	310.52	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,390,605.00)	(5,007,713.00)	1.86	(5,007,402.48)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(531,475.00)	(161,352.00)	2,724,226.68	(68,231.90)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,845,992.00	5,118,252.00		5,118,251.23	(.77)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,845,992.00	5,118,252.00		5,118,251.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,845,992.00	5,118,252.00		5,118,251.23		
2) Ending Balance, June 30 (E + F1e)			4,314,517.00	4,956,900.00		5,050,019.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	4,956,900.00		5,050,019.33		
Unassigned/Unappropriated Amount		9790	4,314,517.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,556,901.00	11,390,914.00	6,587,563.00	11,389,677.00	(1,237.00)	0.0%
Education Protection Account State Aid - Current Year		8012	292,091.00	298,262.00	153,257.00	298,262.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	44,089.00	45,461.00	21,369.43	45,461.00	0.00	0.0%
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	517.39	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	7,562,968.00	7,623,935.00	4,337,662.08	7,623,935.00	0.00	0.0%
Unsecured Roll Taxes		8042	252,009.00	257,714.00	256,374.65	257,714.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	225,290.00	310,118.00	129,523.73	310,118.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	739,746.00	703,823.00	441,108.00	703,823.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	364,115.00	363,370.00	281,295.58	363,370.00	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			20,037,209.00	20,993,597.00	12,208,670.86	20,992,360.00	(1,237.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,037,209.00	20,993,597.00	12,208,670.86	20,992,360.00	(1,237.00)	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)
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	49,873.00	45,528.00	45,528.00	45,528.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	223,252.00	223,252.00	87,677.33	223,252.00	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 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	10,000.00	491,996.00	0.00	491,996.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			283,125.00	760,776.00	133,205.33	760,776.00	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	0.00	0.00	36,995.00	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	45,493.41	35,000.00	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 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	491,831.00	450,000.00	120,518.77	450,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			526,831.00	485,000.00	203,007.18	485,000.00	0.00	0.0%
TOTAL, REVENUES			20,847,165.00	22,239,373.00	12,544,883.37	22,238,136.00	(1,237.00)	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,782,671.00	5,950,009.00	3,440,355.11	5,989,846.86	(39,837.86)	-0.7%
Certificated Pupil Support Salaries		1200	0.00	17,561.00	8,780.20	17,560.40	.60	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	800,303.00	1,121,702.00	652,123.32	1,121,700.04	1.96	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,582,974.00	7,089,272.00	4,101,258.63	7,129,107.30	(39,835.30)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	248,772.00	659,838.00	412,608.88	672,417.60	(12,579.60)	-1.9%
Classified Support Salaries		2200	566,254.00	572,163.00	351,212.45	572,448.07	(285.07)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	324,915.00	325,053.00	188,769.16	325,051.64	1.36	0.0%
Clerical, Technical and Office Salaries		2400	740,995.00	822,405.00	468,336.33	832,193.60	(9,788.60)	-1.2%
Other Classified Salaries		2900	550,296.00	536,234.00	322,850.18	556,579.06	(20,345.06)	-3.8%
TOTAL, CLASSIFIED SALARIES			2,431,232.00	2,915,693.00	1,743,777.00	2,958,689.97	(42,996.97)	-1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,274,703.00	1,352,559.00	751,405.37	1,361,312.85	(8,753.85)	-0.6%
PERS		3201-3202	557,195.00	634,610.00	373,524.32	658,018.63	(23,408.63)	-3.7%
OASDI/Medicare/Alternative		3301-3302	274,229.00	299,512.00	174,135.58	308,311.52	(8,799.52)	-2.9%
Health and Welfare Benefits		3401-3402	1,041,277.00	1,165,008.00	641,666.39	1,199,712.33	(34,704.33)	-3.0%
Unemployment Insurance		3501-3502	43,896.00	48,071.00	27,625.73	49,117.63	(1,046.63)	-2.2%
Workers' Compensation		3601-3602	159,591.00	174,844.00	100,407.46	178,752.12	(3,908.12)	-2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	(15,686.65)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,350,891.00	3,674,604.00	2,053,078.20	3,755,225.08	(80,621.08)	-2.2%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	372,750.00	455,750.00	248,092.95	388,250.00	67,500.00	14.8%
Noncapitalized Equipment		4400	59,500.00	84,500.00	73,539.47	0.00	84,500.00	100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			432,250.00	540,250.00	321,632.42	388,250.00	152,000.00	28.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,728,500.00	1,894,113.00	1,266,653.88	1,894,112.43	.57	0.0%
Travel and Conferences		5200	173,800.00	173,800.00	53,208.49	173,800.00	0.00	0.0%
Dues and Memberships		5300	5,000.00	15,000.00	(1,347.00)	15,000.00	0.00	0.0%
Insurance		5400-5450	244,795.00	271,850.00	271,850.00	271,850.00	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	28,000.00	28,000.00	8,719.74	28,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	943,093.00	1,111,114.00	404,471.36	1,005,614.00	105,500.00	9.5%
Communications		5900	60,000.00	102,750.00	28,289.19	102,750.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,183,188.00	3,596,627.00	2,031,845.66	3,491,126.43	105,500.57	2.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	(430,934.00)	(430,933.36)	(430,933.36)	(.64)	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	(430,934.00)	(430,933.36)	(430,933.36)	(.64)	0.0%
TOTAL, EXPENDITURES			15,988,035.00	17,393,012.00	9,820,658.55	17,298,965.42	94,046.58	0.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	1.86	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	1.86	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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	(5,390,605.00)	(5,007,713.00)	0.00	(5,007,402.48)	310.52	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,390,605.00)	(5,007,713.00)	0.00	(5,007,402.48)	310.52	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,390,605.00)	(5,007,713.00)	1.86	(5,007,402.48)	310.52	0.0%

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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	344,666.00	358,408.00	0.00	358,408.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,775,622.00	7,865,807.00	671,197.86	3,764,044.86	(4,101,762.14)	-52.1%
3) Other State Revenue		8300-8599	5,899,826.00	8,753,917.00	3,928,247.99	8,799,675.00	45,758.00	0.5%
4) Other Local Revenue		8600-8799	868,684.00	1,029,145.00	569,492.00	1,029,145.00	0.00	0.0%
5) TOTAL, REVENUES			9,888,798.00	18,007,277.00	5,168,937.85	13,951,272.86		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,215,047.00	1,831,179.00	1,042,407.76	1,893,900.12	(62,721.12)	-3.4%
2) Classified Salaries		2000-2999	2,545,657.00	2,067,001.00	1,170,248.88	2,145,161.11	(78,160.11)	-3.8%
3) Employee Benefits		3000-3999	2,699,072.00	2,475,387.00	876,228.34	2,562,549.04	(87,162.04)	-3.5%
4) Books and Supplies		4000-4999	1,134,164.00	1,335,339.00	1,053,686.10	1,539,659.07	(204,320.07)	-15.3%
5) Services and Other Operating Expenditures		5000-5999	5,489,087.00	6,294,064.00	2,936,365.16	6,873,721.17	(579,657.17)	-9.2%
6) Capital Outlay		6000-6999	0.00	150,000.00	63,226.25	150,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	430,936.00	430,933.36	430,933.36	2.64	0.0%
9) TOTAL, EXPENDITURES			15,083,027.00	14,583,906.00	7,573,095.85	15,595,923.87		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,194,229.00)	3,423,371.00	(2,404,158.00)	(1,644,651.01)		
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	5,390,605.00	5,007,714.00	0.00	5,007,402.48	(311.52)	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,390,605.00	5,007,714.00	0.00	5,007,402.48		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			196,376.00	8,431,085.00	(2,404,158.00)	3,362,751.47		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	946,119.00	2,780,352.00		2,780,350.07	(1.93)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			946,119.00	2,780,352.00		2,780,350.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			946,119.00	2,780,352.00		2,780,350.07		
2) Ending Balance, June 30 (E + F1e)			1,142,495.00	11,211,437.00		6,143,101.54		
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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All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,142,495.00	11,211,485.00		6,143,101.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(48.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	344,666.00	358,408.00	0.00	358,408.00	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			344,666.00	358,408.00	0.00	358,408.00	0.00	0.0%
FEDERAL REVENUE								

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Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	412,526.00	511,140.00	(511,140.00)	511,140.00	0.00	0.0%
Special Education Discretionary Grants		8182	49,185.00	47,041.00	(47,041.00)	47,041.00	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	470,897.00	411,308.00	285,283.98	411,307.98	(.02)	0.0%
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	94,737.00	61,351.00	3,605.00	61,351.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	14,863.00	41,487.00	16,257.00	41,487.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	104,934.00	416,445.00	93,167.00	201,504.00	(214,941.00)	-51.6%
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	37,600.00	37,199.00	9,114.00	37,199.00	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	1,590,880.00	6,339,836.00	821,951.88	2,453,014.88	(3,886,821.12)	-61.3%
TOTAL, FEDERAL REVENUE			2,775,622.00	7,865,807.00	671,197.86	3,764,044.86	(4,101,762.14)	-52.1%
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	77,164.00	77,164.00	12,922.96	77,164.00	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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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	612,892.00	612,892.00	61,289.03	612,892.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,209,770.00	8,063,861.00	3,854,036.00	8,109,619.00	45,758.00	0.6%
TOTAL, OTHER STATE REVENUE			5,899,826.00	8,753,917.00	3,928,247.99	8,799,675.00	45,758.00	0.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	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		
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	7,247.00	7,698.00	7,698.00	7,698.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	861,437.00	1,021,447.00	561,794.00	1,021,447.00	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			868,684.00	1,029,145.00	569,492.00	1,029,145.00	0.00	0.0%
TOTAL, REVENUES			9,888,798.00	18,007,277.00	5,168,937.85	13,951,272.86	(4,056,004.14)	-22.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,434,534.00	1,117,844.00	645,163.71	1,179,817.76	(61,973.76)	-5.5%
Certificated Pupil Support Salaries		1200	798,984.00	304,004.00	166,617.92	304,002.82	1.18	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	981,529.00	409,331.00	230,626.13	410,079.54	(748.54)	-0.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,215,047.00	1,831,179.00	1,042,407.76	1,893,900.12	(62,721.12)	-3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,040,468.00	1,747,295.00	985,081.82	1,794,092.74	(46,797.74)	-2.7%
Classified Support Salaries		2200	136,576.00	113,756.00	71,520.99	143,868.99	(30,112.99)	-26.5%
Classified Supervisors' and Administrators' Salaries		2300	122,028.00	131,266.00	78,681.73	131,265.47	.53	0.0%
Clerical, Technical and Office Salaries		2400	166,585.00	74,434.00	34,923.48	74,433.91	.09	0.0%
Other Classified Salaries		2900	80,000.00	250.00	40.86	1,500.00	(1,250.00)	-500.0%
TOTAL, CLASSIFIED SALARIES			2,545,657.00	2,067,001.00	1,170,248.88	2,145,161.11	(78,160.11)	-3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,645,648.00	1,453,130.00	273,069.61	1,486,333.16	(33,203.16)	-2.3%
PERS		3201-3202	411,648.00	390,054.00	227,257.22	394,870.05	(4,816.05)	-1.2%
OASDI/Medicare/Alternative		3301-3302	201,634.00	151,871.00	89,854.16	156,335.23	(4,464.23)	-2.9%
Health and Welfare Benefits		3401-3402	327,357.00	391,279.00	232,957.39	430,813.30	(39,534.30)	-10.1%
Unemployment Insurance		3501-3502	24,572.00	19,213.00	11,407.02	20,280.71	(1,067.71)	-5.6%
Workers' Compensation		3601-3602	88,213.00	69,840.00	41,682.94	73,916.59	(4,076.59)	-5.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,699,072.00	2,475,387.00	876,228.34	2,562,549.04	(87,162.04)	-3.5%
BOOKS AND SUPPLIES								

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Materials and Supplies		4300	1,104,164.00	1,305,339.00	1,053,686.10	1,425,159.07	(119,820.07)	-9.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	84,500.00	(84,500.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,134,164.00	1,335,339.00	1,053,686.10	1,539,659.07	(204,320.07)	-15.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	176,667.00	693,667.00	210,382.04	693,667.00	0.00	0.0%
Travel and Conferences		5200	0.00	11,778.00	3,607.16	10,278.00	1,500.00	12.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,500.00	177,750.00	98,020.66	179,475.00	(1,725.00)	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,500.00	22,250.00	3,482.81	22,250.00	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	5,190,420.00	5,388,619.00	2,620,872.49	5,968,051.17	(579,432.17)	-10.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,489,087.00	6,294,064.00	2,936,365.16	6,873,721.17	(579,657.17)	-9.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	150,000.00	63,226.25	150,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	150,000.00	63,226.25	150,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	430,936.00	430,933.36	430,933.36	2.64	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	430,936.00	430,933.36	430,933.36	2.64	0.0%
TOTAL, EXPENDITURES			15,083,027.00	14,583,906.00	7,573,095.85	15,595,923.87	(1,012,017.87)	-6.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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	5,390,605.00	5,007,714.00	0.00	5,007,402.48	(311.52)	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			5,390,605.00	5,007,714.00	0.00	5,007,402.48	(311.52)	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,390,605.00	5,007,714.00	0.00	5,007,402.48	311.52	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	20,381,875.00	21,352,005.00	12,208,670.86	21,350,768.00	(1,237.00)	0.0%
2) Federal Revenue		8100-8299	2,775,622.00	7,865,807.00	671,197.86	3,764,044.86	(4,101,762.14)	-52.1%
3) Other State Revenue		8300-8599	6,182,951.00	9,514,693.00	4,061,453.32	9,560,451.00	45,758.00	0.5%
4) Other Local Revenue		8600-8799	1,395,515.00	1,514,145.00	772,499.18	1,514,145.00	0.00	0.0%
5) TOTAL, REVENUES			30,735,963.00	40,246,650.00	17,713,821.22	36,189,408.86		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,798,021.00	8,920,451.00	5,143,666.39	9,023,007.42	(102,556.42)	-1.1%
2) Classified Salaries		2000-2999	4,976,889.00	4,982,694.00	2,914,025.88	5,103,851.08	(121,157.08)	-2.4%
3) Employee Benefits		3000-3999	6,049,963.00	6,149,991.00	2,929,306.54	6,317,774.12	(167,783.12)	-2.7%
4) Books and Supplies		4000-4999	1,566,414.00	1,875,589.00	1,375,318.52	1,927,909.07	(52,320.07)	-2.8%
5) Services and Other Operating Expenditures		5000-5999	8,672,275.00	9,890,691.00	4,968,210.82	10,364,847.60	(474,156.60)	-4.8%
6) Capital Outlay		6000-6999	0.00	150,000.00	63,226.25	150,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	2.00	0.00	0.00	2.00	100.0%
9) TOTAL, EXPENDITURES			31,071,062.00	31,976,918.00	17,393,754.40	32,894,889.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(335,099.00)	8,269,732.00	320,066.82	3,294,519.57		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	1.86	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	1.00	0.00	0.00	(1.00)	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	1.00	1.86	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(335,099.00)	8,269,733.00	320,068.68	3,294,519.57		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,792,111.00	7,898,604.00		7,898,601.30	(2.70)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,792,111.00	7,898,604.00		7,898,601.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,792,111.00	7,898,604.00		7,898,601.30		
2) Ending Balance, June 30 (E + F1e)			5,457,012.00	16,168,337.00		11,193,120.87		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,142,495.00	11,211,485.00		6,143,101.54		
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	4,956,900.00		5,050,019.33		
Unassigned/Unappropriated Amount		9790	4,314,517.00	(48.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,556,901.00	11,390,914.00	6,587,563.00	11,389,677.00	(1,237.00)	0.0%
Education Protection Account State Aid - Current Year		8012	292,091.00	298,262.00	153,257.00	298,262.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	44,089.00	45,461.00	21,369.43	45,461.00	0.00	0.0%
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	517.39	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	7,562,968.00	7,623,935.00	4,337,662.08	7,623,935.00	0.00	0.0%
Unsecured Roll Taxes		8042	252,009.00	257,714.00	256,374.65	257,714.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	225,290.00	310,118.00	129,523.73	310,118.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	739,746.00	703,823.00	441,108.00	703,823.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	364,115.00	363,370.00	281,295.58	363,370.00	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			20,037,209.00	20,993,597.00	12,208,670.86	20,992,360.00	(1,237.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	344,666.00	358,408.00	0.00	358,408.00	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			20,381,875.00	21,352,005.00	12,208,670.86	21,350,768.00	(1,237.00)	0.0%
FEDERAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	412,526.00	511,140.00	(511,140.00)	511,140.00	0.00	0.0%
Special Education Discretionary Grants		8182	49,185.00	47,041.00	(47,041.00)	47,041.00	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	470,897.00	411,308.00	285,283.98	411,307.98	(.02)	0.0%
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	94,737.00	61,351.00	3,605.00	61,351.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	14,863.00	41,487.00	16,257.00	41,487.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	104,934.00	416,445.00	93,167.00	201,504.00	(214,941.00)	-51.6%
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	37,600.00	37,199.00	9,114.00	37,199.00	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	1,590,880.00	6,339,836.00	821,951.88	2,453,014.88	(3,886,821.12)	-61.3%
TOTAL, FEDERAL REVENUE			2,775,622.00	7,865,807.00	671,197.86	3,764,044.86	(4,101,762.14)	-52.1%
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	49,873.00	45,528.00	45,528.00	45,528.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	300,416.00	300,416.00	100,600.29	300,416.00	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 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	612,892.00	612,892.00	61,289.03	612,892.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,219,770.00	8,555,857.00	3,854,036.00	8,601,615.00	45,758.00	0.5%
TOTAL, OTHER STATE REVENUE			6,182,951.00	9,514,693.00	4,061,453.32	9,560,451.00	45,758.00	0.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	36,995.00	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	45,493.41	35,000.00	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	0.00	0.0%

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General Fund
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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	499,078.00	457,698.00	128,216.77	457,698.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	861,437.00	1,021,447.00	561,794.00	1,021,447.00	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			1,395,515.00	1,514,145.00	772,499.18	1,514,145.00	0.00	0.0%
TOTAL, REVENUES			30,735,963.00	40,246,650.00	17,713,821.22	36,189,408.86	(4,057,241.14)	-10.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,217,205.00	7,067,853.00	4,085,518.82	7,169,664.62	(101,811.62)	-1.4%
Certificated Pupil Support Salaries		1200	798,984.00	321,565.00	175,398.12	321,563.22	1.78	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,781,832.00	1,531,033.00	882,749.45	1,531,779.58	(746.58)	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,798,021.00	8,920,451.00	5,143,666.39	9,023,007.42	(102,556.42)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,289,240.00	2,407,133.00	1,397,690.70	2,466,510.34	(59,377.34)	-2.5%
Classified Support Salaries		2200	702,830.00	685,919.00	422,733.44	716,317.06	(30,398.06)	-4.4%
Classified Supervisors' and Administrators' Salaries		2300	446,943.00	456,319.00	267,450.89	456,317.11	1.89	0.0%
Clerical, Technical and Office Salaries		2400	907,580.00	896,839.00	503,259.81	906,627.51	(9,788.51)	-1.1%
Other Classified Salaries		2900	630,296.00	536,484.00	322,891.04	558,079.06	(21,595.06)	-4.0%
TOTAL, CLASSIFIED SALARIES			4,976,889.00	4,982,694.00	2,914,025.88	5,103,851.08	(121,157.08)	-2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,920,351.00	2,805,689.00	1,024,474.98	2,847,646.01	(41,957.01)	-1.5%
PERS		3201-3202	968,843.00	1,024,664.00	600,781.54	1,052,888.68	(28,224.68)	-2.8%
OASDI/Medicare/Alternative		3301-3302	475,863.00	451,383.00	263,989.74	464,646.75	(13,263.75)	-2.9%
Health and Welfare Benefits		3401-3402	1,368,634.00	1,556,287.00	874,623.78	1,630,525.63	(74,238.63)	-4.8%
Unemployment Insurance		3501-3502	68,468.00	67,284.00	39,032.75	69,398.34	(2,114.34)	-3.1%
Workers' Compensation		3601-3602	247,804.00	244,684.00	142,090.40	252,668.71	(7,984.71)	-3.3%
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	(15,686.65)	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,049,963.00	6,149,991.00	2,929,306.54	6,317,774.12	(167,783.12)	-2.7%
BOOKS AND SUPPLIES								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Materials and Supplies		4300	1,476,914.00	1,761,089.00	1,301,779.05	1,813,409.07	(52,320.07)	-3.0%
Noncapitalized Equipment		4400	59,500.00	84,500.00	73,539.47	84,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,566,414.00	1,875,589.00	1,375,318.52	1,927,909.07	(52,320.07)	-2.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,905,167.00	2,587,780.00	1,477,035.92	2,587,779.43	.57	0.0%
Travel and Conferences		5200	173,800.00	185,578.00	56,815.65	184,078.00	1,500.00	0.8%
Dues and Memberships		5300	5,000.00	15,000.00	(1,347.00)	15,000.00	0.00	0.0%
Insurance		5400-5450	244,795.00	271,850.00	271,850.00	271,850.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,500.00	177,750.00	98,020.66	179,475.00	(1,725.00)	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,500.00	50,250.00	12,202.55	50,250.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,133,513.00	6,499,733.00	3,025,343.85	6,973,665.17	(473,932.17)	-7.3%
Communications		5900	60,000.00	102,750.00	28,289.19	102,750.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,672,275.00	9,890,691.00	4,968,210.82	10,364,847.60	(474,156.60)	-4.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	150,000.00	63,226.25	150,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	150,000.00	63,226.25	150,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	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)			7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	2.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	2.00	0.00	0.00	2.00	100.0%
TOTAL, EXPENDITURES			31,071,062.00	31,976,918.00	17,393,754.40	32,894,889.29	(917,971.29)	-2.9%
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	1.86	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	1.86	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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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	1.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	1.00	0.00	0.00	(1.00)	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	1.00	1.86	0.00	1.00	100.0%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	1,635,466.59
6266	Educator Effectiveness, FY 2021-22	174,364.94
6547	Special Education Early Intervention Preschool Grant	36,789.25
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	787,910.00
7311	Classified School Employee Professional Development Block Grant	8,984.00
7435	Learning Recovery Emergency Block Grant	2,804,615.00
8210	Student Activity Funds	63,867.00
9010	Other Restricted Local	631,104.76
Total, Restricted Balance		6,143,101.54

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	1,443,902.00	1,945,254.00	1,080,327.00	1,945,254.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,081.30	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,443,902.00	1,945,254.00	1,081,408.30	1,945,254.00		
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	1,443,902.00	1,945,254.00	831,036.81	1,945,254.00	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			1,443,902.00	1,945,254.00	831,036.81	1,945,254.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	250,371.49	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	250,371.49	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	33,000.00		33,000.00	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	33,000.00		33,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	33,000.00		33,000.00		
2) Ending Balance, June 30 (E + F1e)			0.00	33,000.00		33,000.00		
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	33,000.00		33,000.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,443,902.00	1,945,254.00	1,080,327.00	1,945,254.00	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			1,443,902.00	1,945,254.00	1,080,327.00	1,945,254.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,081.30	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,081.30	0.00	0.00	0.0%
TOTAL, REVENUES			1,443,902.00	1,945,254.00	1,081,408.30	1,945,254.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,317,850.00	1,945,254.00	826,376.81	1,945,254.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	126,052.00	0.00	4,660.00	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			1,443,902.00	1,945,254.00	831,036.81	1,945,254.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,443,902.00	1,945,254.00	831,036.81	1,945,254.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5059	Child Development: ARP California State Preschool Program One- time Stipend	33,000.00
Total, Restricted Balance		33,000.00

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	990,000.00	1,037,203.00	614,705.29	1,037,202.87	(.13)	0.0%
3) Other State Revenue		8300-8599	68,600.00	204,906.00	199,359.82	204,905.95	(.05)	0.0%
4) Other Local Revenue		8600-8799	500.00	2,000.00	2,283.47	2,500.00	500.00	25.0%
5) TOTAL, REVENUES			1,059,100.00	1,244,109.00	816,348.58	1,244,608.82		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	308,767.00	343,963.00	203,296.63	350,897.37	(6,934.37)	-2.0%
3) Employee Benefits		3000-3999	143,185.00	151,749.00	88,484.57	155,257.01	(3,508.01)	-2.3%
4) Books and Supplies		4000-4999	393,500.00	450,150.00	201,602.55	452,150.00	(2,000.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	266,350.00	298,250.00	129,271.34	318,250.00	(20,000.00)	-6.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,111,802.00	1,244,112.00	622,655.09	1,276,554.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,702.00)	(3.00)	193,693.49	(31,945.56)		
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)			(52,702.00)	(3.00)	193,693.49	(31,945.56)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	247,955.00	381,651.00		381,651.00	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)			247,955.00	381,651.00		381,651.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,955.00	381,651.00		381,651.00		
2) Ending Balance, June 30 (E + F1e)			195,253.00	381,648.00		349,705.44		
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	195,253.00	381,648.00		349,715.02		
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		(9.58)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	990,000.00	1,037,203.00	614,705.29	1,037,202.87	(.13)	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			990,000.00	1,037,203.00	614,705.29	1,037,202.87	(.13)	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	68,600.00	204,906.00	199,359.82	204,905.95	(.05)	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			68,600.00	204,906.00	199,359.82	204,905.95	(.05)	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	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	2,000.00	2,283.47	2,500.00	500.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	2,000.00	2,283.47	2,500.00	500.00	25.0%
TOTAL, REVENUES			1,059,100.00	1,244,109.00	816,348.58	1,244,608.82		
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	308,767.00	343,963.00	203,296.63	350,897.37	(6,934.37)	-2.0%
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			308,767.00	343,963.00	203,296.63	350,897.37	(6,934.37)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	77,152.00	80,922.00	48,239.77	83,173.26	(2,251.26)	-2.8%
OASDI/Medicare/Alternative		3301-3302	21,493.00	23,751.00	14,461.85	24,721.61	(970.61)	-4.1%
Health and Welfare Benefits		3401-3402	37,665.00	39,576.00	21,239.55	39,575.36	.64	0.0%
Unemployment Insurance		3501-3502	1,407.00	1,553.00	945.18	1,615.75	(62.75)	-4.0%

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)
Workers' Compensation		3601-3602	5,468.00	5,947.00	3,598.22	6,171.03	(224.03)	-3.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			143,185.00	151,749.00	88,484.57	155,257.01	(3,508.01)	-2.3%
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	8,500.00	27,400.00	20,509.04	29,400.00	(2,000.00)	-7.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	385,000.00	422,750.00	181,093.51	422,750.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			393,500.00	450,150.00	201,602.55	452,150.00	(2,000.00)	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	240,000.00	259,150.00	115,441.80	259,150.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	362.53	500.00	0.00	0.0%
Dues and Memberships		5300	250.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,100.00	38,600.00	13,467.01	58,600.00	(20,000.00)	-51.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			266,350.00	298,250.00	129,271.34	318,250.00	(20,000.00)	-6.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,111,802.00	1,244,112.00	622,655.09	1,276,554.38		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

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			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	307,449.15
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	39,202.87
5810	Other Restricted Federal	3,063.00
Total, Restricted Balance		349,715.02

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	75,189.27	80,000.00	30,000.00	60.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	75,189.27	80,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,000,000.00	13,160,500.00	3,595,497.60	13,165,500.00	(5,000.00)	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			2,000,000.00	13,160,500.00	3,595,497.60	13,165,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,950,000.00)	(13,110,500.00)	(3,520,308.33)	(13,085,500.00)		
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)			(1,950,000.00)	(13,110,500.00)	(3,520,308.33)	(13,085,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,123,878.00	14,402,332.00		14,402,331.78	(.22)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,123,878.00	14,402,332.00		14,402,331.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,123,878.00	14,402,332.00		14,402,331.78		
2) Ending Balance, June 30 (E + F1e)			11,173,878.00	1,291,832.00		1,316,831.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,173,878.00	1,291,832.00		1,316,831.78		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	75,189.27	80,000.00	30,000.00	60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	75,189.27	80,000.00	30,000.00	60.0%
TOTAL, REVENUES			50,000.00	50,000.00	75,189.27	80,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	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	2,000,000.00	13,160,500.00	3,595,497.60	13,165,500.00	(5,000.00)	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,000,000.00	13,160,500.00	3,595,497.60	13,165,500.00	(5,000.00)	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,000,000.00	13,160,500.00	3,595,497.60	13,165,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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	1,010,000.00	255,000.00	175,200.12	260,000.00	5,000.00	2.0%
5) TOTAL, REVENUES			1,010,000.00	255,000.00	175,200.12	260,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	415,000.00	255,000.00	25,074.23	212,500.00	42,500.00	16.7%
6) Capital Outlay		6000-6999	0.00	0.00	32,982.27	47,500.00	(47,500.00)	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			415,000.00	255,000.00	58,056.50	260,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			595,000.00	0.00	117,143.62	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			595,000.00	0.00	117,143.62	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,993,739.00	2,274,497.00		2,274,496.88	(.12)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,993,739.00	2,274,497.00		2,274,496.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,993,739.00	2,274,497.00		2,274,496.88		
2) Ending Balance, June 30 (E + F1e)			2,588,739.00	2,274,497.00		2,274,496.88		
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	2,274,497.00		2,274,496.88		
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	2,588,739.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	13,861.75	15,000.00	5,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,000,000.00	245,000.00	161,338.37	245,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,010,000.00	255,000.00	175,200.12	260,000.00	5,000.00	2.0%
TOTAL, REVENUES			1,010,000.00	255,000.00	175,200.12	260,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	415,000.00	255,000.00	25,074.23	212,500.00	42,500.00	16.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			415,000.00	255,000.00	25,074.23	212,500.00	42,500.00	16.7%
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	32,982.27	47,500.00	(47,500.00)	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	32,982.27	47,500.00	(47,500.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			415,000.00	255,000.00	58,056.50	260,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	2,274,496.88
Total, Restricted Balance		2,274,496.88

Section 4:

Criteria and Standards

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 first interim projections.

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

		First Interim	Second Interim		
		Projected Year Totals	Projected Year Totals		
Fiscal Year		(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2022-23)	District Regular	1,478.35	1,478.35		
	Charter School	0.00	0.00		
	Total ADA	1,478.35	1,478.35	0.0%	Met
1st Subsequent Year (2023-24)	District Regular	1,433.75	1,433.75		
	Charter School	0.00			
	Total ADA	1,433.75	1,433.75	0.0%	Met
2nd Subsequent Year (2024-25)	District Regular	1,390.99	1,390.99		
	Charter School				
	Total ADA	1,390.99	1,390.99	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Referencing Funded LCFF ADA on Calculator Version 23.2c. Summary Tab, Line 136.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	1,536.00	1,536.00		
Charter School				
Total Enrollment	1,536.00	1,536.00	0.0%	Met
1st Subsequent Year (2023-24)				
District Regular	1,536.00	1,536.00		
Charter School				
Total Enrollment	1,536.00	1,536.00	0.0%	Met
2nd Subsequent Year (2024-25)				
District Regular	1,536.00	1,536.00		
Charter School				
Total Enrollment	1,536.00	1,536.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Referencing District Enrollment (Not including COE Enrollment) on Calculator Version 23.2c. Summary Tab, Line 56.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2019-20)			
District Regular	1,517	1,599	
Charter School			
Total ADA/Enrollment	1,517	1,599	94.9%
Second Prior Year (2020-21)			
District Regular	1,521	1,544	
Charter School			
Total ADA/Enrollment	1,521	1,544	98.5%
First Prior Year (2021-22)			
District Regular	1,413	1,472	
Charter School			
Total ADA/Enrollment	1,413	1,472	96.0%
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.0%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	1,390	1,536		
Charter School	0			
Total ADA/Enrollment	1,390	1,536	90.5%	Met
1st Subsequent Year (2023-24)				
District Regular	1,390	1,536		
Charter School				
Total ADA/Enrollment	1,390	1,536	90.5%	Met
2nd Subsequent Year (2024-25)				
District Regular	1,390	1,536		
Charter School				
Total ADA/Enrollment	1,390	1,536	90.5%	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)

Referencing District Total ADA on Calculator Version 23.2c. Data Entry Tab, Line 134.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2022-23)	20,993,597.00	20,992,360.00	0.0%	Met
1st Subsequent Year (2023-24)	21,491,352.00	22,045,894.00	2.6%	Not Met
2nd Subsequent Year (2024-25)	21,769,352.00	22,227,183.00	2.1%	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 first interim projections 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)

CY+1 COLA was increased to 8.13% reflecting CA Governor's Budget Proposal. CY+2 was adjusted to 3.54% reflecting School Services of California Dartboard projections.

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)	9,974,307.33	13,385,983.91	74.5%
Second Prior Year (2020-21)	10,359,187.20	14,285,258.83	72.5%
First Prior Year (2021-22)	11,453,643.40	14,415,598.38	79.5%
	Historical Average Ratio:		75.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	72.5% to 78.5%	72.5% to 78.5%	72.5% to 78.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	13,843,022.35	17,298,965.42	80.0%	Not Met
1st Subsequent Year (2023-24)	14,328,680.69	17,758,951.07	80.7%	Not Met
2nd Subsequent Year (2024-25)	14,838,372.46	18,483,047.77	80.3%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Salaries and Benefits expenditures as a ratio to unrestricted expenditures are projected in the current year and subsequent two years to represent above 80% due to a restructuring of salaries and benefits as outlined in the District's revised LCAP.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	7,865,807.00	3,764,044.86	-52.1%	Yes
1st Subsequent Year (2023-24)	1,197,708.00	3,150,204.00	163.0%	Yes
2nd Subsequent Year (2024-25)	1,197,708.00	3,118,066.00	160.3%	Yes

Explanation:

(required if Yes)

At 1st Interim, the District booked Federal Revenue to include ESSER III related funding (resource codes 3213,3214,3217,3218,3219,3225) in FY 2022/23. Following 1st Interim, by Recommendation of the County Office of Education, at 2nd Interim, the District has distributed the revenue associated with the above resources across the Current and subsequent two fiscal years, reflecting the point at which associated expenditures are projected to be incurred.

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

Current Year (2022-23)	9,514,693.00	9,560,451.00	.5%	No
1st Subsequent Year (2023-24)	2,452,559.00	5,671,442.00	131.2%	Yes
2nd Subsequent Year (2024-25)	2,452,559.00	5,671,442.00	131.2%	Yes

Explanation:

(required if Yes)

At 1st Interim, the District did not book ELO-P revenue (resource code 2600) based on the assumption that this grant funding was not ongoing and one-time in nature. The Governor's budget proposal for the subsequent two fiscal years, however, did not stipulate removal of this funding. Therefore, under advisement from the County Office of Education, the District at 2nd Interim has now included the continued funding of ELO-P in the subsequent two fiscal years.

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

Current Year (2022-23)	1,514,145.00	1,514,145.00	0.0%	No
1st Subsequent Year (2023-24)	1,514,145.00	1,514,145.00	0.0%	No
2nd Subsequent Year (2024-25)	1,514,145.00	1,514,145.00	0.0%	No

Explanation:

(required if Yes)

N/A

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

Current Year (2022-23)	1,875,587.92	1,927,909.07	2.8%	No
1st Subsequent Year (2023-24)	1,207,918.96	1,569,151.00	29.9%	Yes
2nd Subsequent Year (2024-25)	1,207,918.96	1,500,224.00	24.2%	Yes

Explanation:

(required if Yes)

The District increased its projected expenditures based on the associated continuation of ELO-P funding referenced in the above State Revenue section.

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

Current Year (2022-23)	9,890,690.16	10,364,847.60	4.8%	No
1st Subsequent Year (2023-24)	10,016,572.09	11,492,142.85	14.7%	Yes
2nd Subsequent Year (2024-25)	8,573,343.94	11,444,243.90	33.5%	Yes

Explanation:

(required if Yes)

The District increased its projected expenditures based on the associated continuation of ELO-P funding referenced in the above State Revenue section.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	18,894,645.00	14,838,640.86	-21.5%	Not Met
1st Subsequent Year (2023-24)	5,164,412.00	10,335,791.00	100.1%	Not Met
2nd Subsequent Year (2024-25)	5,164,412.00	10,303,653.00	99.5%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	11,766,278.08	12,292,756.67	4.5%	Met
1st Subsequent Year (2023-24)	11,224,491.05	13,061,293.85	16.4%	Not Met
2nd Subsequent Year (2024-25)	9,781,262.90	12,944,467.90	32.3%	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 first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue

(linked from 6A

if NOT met)

At 1st Interim, the District booked Federal Revenue to include ESSER III related funding (resource codes 3213,3214,3217,3218,3219,3225) in FY 2022/23. Following 1st Interim, by Recommendation of the County Office of Education, at 2nd Interim, the District has distributed the revenue associated with the above resources across the Current and subsequent two fiscal years, reflecting the point at which associated expenditures are projected to be incurred.

Explanation:

Other State Revenue

(linked from 6A

if NOT met)

At 1st Interim, the District did not book ELO-P revenue (resource code 2600) based on the assumption that this grant funding was not ongoing and one-time in nature. The Governor's budget proposal for the subsequent two fiscal years, however, did not stipulate removal of this funding. Therefore, under advisement from the County Office of Education, the District at 2nd Interim has now included the continued funding of ELO-P in the subsequent two fiscal years.

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

N/A

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

Explanation:

Books and Supplies

(linked from 6A

if NOT met)

The District increased its projected expenditures based on the associated continuation of ELO-P funding referenced in the above State Revenue section.

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

The District increased its projected expenditures based on the associated continuation of ELO-P funding referenced in the above State Revenue section.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		Second Interim Contribution		
		Projected Year Totals		
		Required Minimum	(Fund 01, Resource 8150,	
		Contribution	Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	854,503.65	953,930.63	Met
2.	First Interim Contribution (information only)		869,668.41	
(Form 01CSI, First Interim, Criterion 7, Line 1)				

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

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

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

The Standard Contribution was Met.

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)	15.4%	16.3%	15.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.1%	5.4%	5.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	and Other Financing Uses		
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	(68,231.90)	17,298,965.42	.4%	Met
1st Subsequent Year (2023-24)	525,316.93	17,758,951.07	N/A	Met
2nd Subsequent Year (2024-25)	(17,490.77)	18,483,047.77	.1%	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

N/A

9. CRITERION: Fund and Cash Balances

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

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	11,193,120.87	Met
1st Subsequent Year (2023-24)	9,654,227.40	Met
2nd Subsequent Year (2024-25)	7,575,317.61	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)

N/A

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2022-23)	11,014,620.29	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)

N/A

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,390.16	1,390.16	1,390.16
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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)	32,894,889.29	34,278,986.47	34,968,154.27
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)	32,894,889.29	34,278,986.47	34,968,154.27
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	986,846.68	1,028,369.59	1,049,044.63

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

0.00	0.00	0.00
986,846.68	1,028,369.59	1,049,044.63

10C. Calculating the District's Available Reserve Amount

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

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,050,019.33	5,575,336.26	5,557,845.49
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	5,050,019.33	5,575,336.26	5,557,845.49
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.35%	16.26%	15.89%
District's Reserve Standard				
(Section 10B, Line 7):		986,846.68	1,028,369.59	1,049,044.63
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)

N/A

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

In the first quarter of 2022, the District was notified of a civil lawsuit initiated by two former students. At issue is a claim for damages resulting from alleged abuse committed by a former employee. The claims of the abuse stem from the 1972-73 school year. In response to the suit, the District engaged with the legal team at School & College Legal and went further by hiring Bertrand Fox Elliot Osman + Wenzel to represent the District as they possessed the experience needed to handle a suit of this type. As of today, there are two hearings scheduled, July of 2023 and August of 2023, one for each of the plaintiffs. The District has reached out to discuss mediation and settlement, to which there is no reported interest.

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

N/A

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:

N/A

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:

N/A

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(5,007,712.56)	(5,007,402.48)	0.0%	(310.08)	Met
1st Subsequent Year (2023-24)	(4,957,289.00)	(5,007,402.48)	1.0%	50,113.48	Met
2nd Subsequent Year (2024-25)	(4,957,289.00)	(5,007,402.48)	1.0%	50,113.48	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)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

N/A

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

Explanation:
(required if NOT met)

N/A

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

Explanation:
(required if NOT met)

N/A

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

Project Information:
(required if YES)

N/A

S6. Long-term Commitments

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	29	Bond Interest and Redemption Fund	Fund 51, Bond Interest and Redemption Fund	52,545,583
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				52,545,583

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	4,623,081	4,918,761	4,506,221	4,856,796
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	4,623,081	4,918,761	4,506,221	4,856,796
Has total annual payment increased over prior year (2021-22)?	Yes	No	Yes	

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

DATA ENTRY: Enter an explanation if Yes.

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

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

On May 1, 2022, the District issued \$3,770,000 in 2022 General Obligation Refunding Bonds. The bonds were issued to refund the 2014, Series A Bonds. The refunding transaction resulted in a net savings to the District \$868,995 and a present value savings to the District of \$636,057.

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)

N/A

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

- c. If Yes to Item 1a, have there been changes since first interim 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)

First Interim (Form 01CSI, Item S7A)		Second Interim
19,072,298.00		19,072,298.00
(1,989,475.00)		(1,989,475.00)
21,061,773.00		21,061,773.00

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

Estimated	Estimated

- 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)

First Interim (Form 01CSI, Item S7A)		Second 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:

The District's schedule of proportionate share of the net pension liabilities are reflected in the FY 2021/22 Official Audit by Christy White and Associated. This document may be referenced on the District's website under Business Services / Fiscal Documents.



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

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

First Interim

(Form 01CSI, Item S7B) Second Interim

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

- 3 Self-Insurance Contributions

First Interim

(Form 01CSI, Item S7B) Second Interim

- a. Required contribution (funding) for self-insurance programs

Current Year (2022-23)

0.00

1st Subsequent Year (2023-24)

0.00

2nd Subsequent Year (2024-25)

0.00

- b. Amount contributed (funded) for self-insurance programs

Current Year (2022-23)

0.00

1st Subsequent Year (2023-24)

0.00

2nd Subsequent Year (2024-25)

0.00

- 4 Comments:

N/A

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

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	86.8	94.8	94.8	94.8

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

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 First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

Certificated (Non-management) Step and Column Adjustments

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

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	61.7	89.5	89.5	89.5

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

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 First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End
Date:

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

Are any new costs negotiated since first interim projections 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 first interim 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 first interim projections?

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	16.3	17.3	17.3	17.3

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

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 First Interim Projections

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**

Current Year

(2022-23)

1st Subsequent Year

(2023-24)

2nd Subsequent Year

(2024-25)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

Current Year

(2022-23)

1st Subsequent Year

(2023-24)

2nd Subsequent Year

(2024-25)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year

(2022-23)

1st Subsequent Year

(2023-24)

2nd Subsequent Year

(2024-25)

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

2. Total cost of other benefits

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

N/A

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)

N/A

Section 5:

Multi-Year Projections

Cash Flow Projections

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	20,992,360.00	5.02%	22,045,894.00	.82%	22,227,183.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	760,776.00	0.00%	760,776.00	0.00%	760,776.00
4. Other Local Revenues	8600-8799	485,000.00	0.00%	485,000.00	0.00%	485,000.00
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	(5,007,402.48)	0.00%	(5,007,402.00)	0.00%	(5,007,402.00)
6. Total (Sum lines A1 thru A5c)		17,230,733.52	6.11%	18,284,268.00	.99%	18,465,557.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,129,107.30		7,265,901.50
b. Step & Column Adjustment				136,794.20		136,794.20
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,129,107.30	1.92%	7,265,901.50	1.88%	7,402,695.70
2. Classified Salaries						
a. Base Salaries				2,958,689.97		3,007,136.10
b. Step & Column Adjustment				48,446.13		48,446.13
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,958,689.97	1.64%	3,007,136.10	1.61%	3,055,582.23
3. Employee Benefits	3000-3999	3,755,225.08	8.00%	4,055,643.09	8.00%	4,380,094.53
4. Books and Supplies	4000-4999	388,250.00	0.00%	388,250.00	0.00%	388,250.00
5. Services and Other Operating Expenditures	5000-5999	3,491,126.43	3.50%	3,613,315.85	3.50%	3,739,781.90
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,500.00	0.00%	7,500.00	0.00%	7,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(430,933.36)	34.31%	(578,795.47)	(15.19%)	(490,856.59)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		17,298,965.42	2.66%	17,758,951.07	4.08%	18,483,047.77
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(68,231.90)		525,316.93		(17,490.77)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,118,251.23		5,050,019.33		5,575,336.26
2. Ending Fund Balance (Sum lines C and D1)		5,050,019.33		5,575,336.26		5,557,845.49
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	5,050,019.33		5,575,336.26		5,557,845.49

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,050,019.33		5,575,336.26		5,557,845.49
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,050,019.33		5,575,336.26		5,557,845.49
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		5,050,019.33		5,575,336.26		5,557,845.49
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	358,408.00	0.00%	358,408.00	0.00%	358,408.00
2. Federal Revenues	8100-8299	3,764,044.86	(16.31%)	3,150,204.00	(1.02%)	3,118,066.00
3. Other State Revenues	8300-8599	8,799,675.00	(44.19%)	4,910,666.00	0.00%	4,910,666.00
4. Other Local Revenues	8600-8799	1,029,145.00	0.00%	1,029,145.00	0.00%	1,029,145.00
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	5,007,402.48	0.00%	5,007,402.00	0.00%	5,007,402.48
6. Total (Sum lines A1 thru A5c)		18,958,675.34	(23.75%)	14,455,825.00	(.22%)	14,423,687.48
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,893,900.12		1,936,948.12
b. Step & Column Adjustment				43,048.00		43,048.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,893,900.12	2.27%	1,936,948.12	2.22%	1,979,996.12
2. Classified Salaries						
a. Base Salaries				2,145,161.11		2,177,010.85
b. Step & Column Adjustment				31,849.74		31,849.74
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,145,161.11	1.48%	2,177,010.85	1.46%	2,208,860.59
3. Employee Benefits	3000-3999	2,562,549.04	8.00%	2,767,552.96	8.00%	2,988,957.20
4. Books and Supplies	4000-4999	1,539,659.07	(23.30%)	1,180,901.00	(5.84%)	1,111,974.00
5. Services and Other Operating Expenditures	5000-5999	6,873,721.17	14.62%	7,878,827.00	(2.21%)	7,704,462.00
6. Capital Outlay	6000-6999	150,000.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	430,933.36	34.31%	578,795.47	(15.19%)	490,856.59
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		15,595,923.87	5.93%	16,520,035.40	(.21%)	16,485,106.50
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,362,751.47		(2,064,210.40)		(2,061,419.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,780,350.07		6,143,101.54		4,078,891.14
2. Ending Fund Balance (Sum lines C and D1)		6,143,101.54		4,078,891.14		2,017,472.12
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	6,143,101.54		4,078,891.14		2,017,472.12
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,143,101.54		4,078,891.14		2,017,472.12
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 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	21,350,768.00	4.93%	22,404,302.00	.81%	22,585,591.00
2. Federal Revenues	8100-8299	3,764,044.86	(16.31%)	3,150,204.00	(1.02%)	3,118,066.00
3. Other State Revenues	8300-8599	9,560,451.00	(40.68%)	5,671,442.00	0.00%	5,671,442.00
4. Other Local Revenues	8600-8799	1,514,145.00	0.00%	1,514,145.00	0.00%	1,514,145.00
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%	.48
6. Total (Sum lines A1 thru A5c)		36,189,408.86	(9.53%)	32,740,093.00	.46%	32,889,244.48
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,023,007.42		9,202,849.62
b. Step & Column Adjustment				179,842.20		179,842.20
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	9,023,007.42	1.99%	9,202,849.62	1.95%	9,382,691.82
2. Classified Salaries						
a. Base Salaries				5,103,851.08		5,184,146.95
b. Step & Column Adjustment				80,295.87		80,295.87
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	5,103,851.08	1.57%	5,184,146.95	1.55%	5,264,442.82
3. Employee Benefits	3000-3999	6,317,774.12	8.00%	6,823,196.05	8.00%	7,369,051.73
4. Books and Supplies	4000-4999	1,927,909.07	(18.61%)	1,569,151.00	(4.39%)	1,500,224.00
5. Services and Other Operating Expenditures	5000-5999	10,364,847.60	10.88%	11,492,142.85	(.42%)	11,444,243.90
6. Capital Outlay	6000-6999	150,000.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,500.00	0.00%	7,500.00	0.00%	7,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		32,894,889.29	4.21%	34,278,986.47	2.01%	34,968,154.27
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,294,519.57		(1,538,893.47)		(2,078,909.79)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		7,898,601.30		11,193,120.87		9,654,227.40
2. Ending Fund Balance (Sum lines C and D1)		11,193,120.87		9,654,227.40		7,575,317.61
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,143,101.54		4,078,891.14		2,017,472.12
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	5,050,019.33		5,575,336.26		5,557,845.49

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,193,120.87		9,654,227.40		7,575,317.61
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	5,050,019.33		5,575,336.26		5,557,845.49
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,050,019.33		5,575,336.26		5,557,845.49
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.35%		16.26%		15.89%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,390.16		1,390.16		1,390.16
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		32,894,889.29		34,278,986.47		34,968,154.27
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)		32,894,889.29		34,278,986.47		34,968,154.27
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		986,846.68		1,028,369.59		1,049,044.63
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		986,846.68		1,028,369.59		1,049,044.63
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Projected Monthly Cash Flow
Fiscal Year 2022/23
2nd Interim

Bellevue Union School District

	Actual	Actual	Actual	Actual
	July	August	September	October
A. BEGINNING CASH	8,481,449.60	8,243,547.96	6,538,513.93	5,072,458.27
B. RECEIPTS:				
LCFF				
State Aid	598,869.00	598,869.00	1,154,594.00	1,077,965.00
Property Tax	0.00	14,919.02	23,489.95	15,357.52
Other	172,333.00	0.00	(172,333.00)	0.00
Federal Revenues	232,213.00	756,815.00	(558,074.00)	(55,706.14)
State Revenues	403,544.58	21,543.42	307,093.71	408,019.93
Local Revenues	53,301.39	88,328.93	128,925.00	147,834.24
Interfund Transfers In	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	1,460,260.97	1,480,475.37	883,695.66	1,593,470.55
C. DISBURSEMENTS				
Certificated Salaries	151,950.89	832,986.09	840,540.26	815,586.75
Classified Salaries	132,910.74	454,232.75	455,784.39	474,492.82
Benefits	121,748.09	455,639.27	468,723.33	433,013.42
Supplies	286,755.27	37,294.91	315,375.59	274,839.20
Services	266,745.35	602,990.04	1,225,575.95	435,053.32
Capital Outlays	0.00	0.00	0.00	0.00
Other Outgo	0.00	0.00	0.00	0.00
Interfund Transfers Out	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	960,110.34	2,383,143.06	3,305,999.52	2,432,985.51
D. BALANCE SHEET ITEMS				
Cash Not in Treasury	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	153,422.58	805,511.25	126,541.18
Due From Other Funds	0.00	0.00	30,000.00	133,931.72
Stores	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS	0.00	153,422.58	835,511.25	260,472.90
Accounts Payable	(738,052.27)	(277,342.92)	120,884.14	(48,063.32)
Due To Other Funds	0.00	0.00	(147.19)	0.00
Unearned Revenue	0.00	(678,446.00)	0.00	(5,179.98)
SUBTOTAL LIABILITIES	(738,052.27)	(955,788.92)	120,736.95	(53,243.30)
TOTAL BALANCE SHEET ITEMS	(738,052.27)	(802,366.34)	956,248.20	207,229.60
E. NET INCOME (B - C + D)	(237,901.64)	(1,705,034.03)	(1,466,055.66)	(632,285.36)
F. ENDING CASH (A + E)	8,243,547.96	6,538,513.93	5,072,458.27	4,440,172.91

Projected Monthly Cash Flow
Fiscal Year 2022/23
2nd Interim

Bellevue Union School District

	Actual	Actual	Actual	Actual
	November	December	January	February
A. BEGINNING CASH	4,440,172.91	4,019,194.09	8,238,747.26	8,170,547.22
B. RECEIPTS:				
LCFF				
State Aid	1,077,965.00	1,154,593.00	1,077,965.00	902,995.00
Property Tax	21,315.50	5,068,351.09	324,417.78	15,993.50
Other	0.00	0.00	0.00	200,804.00
Federal Revenues	0.00	38,396.00	257,554.00	14,399.00
State Revenues	1,740,792.00	792,061.00	388,398.68	706,290.71
Local Revenues	126,929.97	107,785.77	119,393.88	98,636.24
Interfund Transfers In	1.86	0.00	0.00	0.00
TOTAL RECEIPTS	2,967,004.33	7,161,186.86	2,167,729.34	1,939,118.45
C. DISBURSEMENTS				
Certificated Salaries	821,354.44	833,985.79	847,262.17	846,498.37
Classified Salaries	456,427.29	466,890.56	473,287.33	469,821.81
Benefits	472,259.93	486,428.74	491,493.76	492,977.33
Supplies	209,587.52	193,782.44	57,683.59	24,512.98
Services	1,189,552.65	808,560.27	439,733.24	773,948.60
Capital Outlays	0.00	0.00	63,226.25	0.00
Other Outgo	0.00	0.00	0.00	0.00
Interfund Transfers Out	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	3,149,181.83	2,789,647.80	2,372,686.34	2,607,759.09
D. BALANCE SHEET ITEMS				
Cash Not in Treasury	0.00	0.00	0.00	0.00
Accounts Receivable	129.57	19.27	5,410.18	27.65
Due From Other Funds	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS	129.57	19.27	5,410.18	27.65
Accounts Payable	(238,930.89)	(152,005.16)	131,346.78	(130,405.47)
Due To Other Funds	0.00	0.00	0.00	0.00
Unearned Revenue	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES	(238,930.89)	(152,005.16)	131,346.78	(130,405.47)
TOTAL BALANCE SHEET ITEMS	(238,801.32)	(151,985.89)	136,756.96	(130,377.82)
E. NET INCOME (B - C + D)	(420,978.82)	4,219,553.17	(68,200.04)	(799,018.46)
F. ENDING CASH (A + E)	4,019,194.09	8,238,747.26	8,170,547.22	7,371,528.76

Projected Monthly Cash Flow
Fiscal Year 2022/23
2nd Interim

Bellevue Union School District

	Projected	Projected	Projected	Projected
	March	April	May	June
A. BEGINNING CASH	7,371,528.76	7,766,877.27	10,904,780.38	9,490,876.37
B. RECEIPTS:				
LCFF				
State Aid	2,096,110.37	1,002,130.76	1,002,130.76	(56,247.90)
Property Tax	19,148.03	3,182,625.91	220,729.31	398,073.40
Other	22,304.79	0.00	0.00	135,299.21
Federal Revenues	(57,830.78)	364,926.92	0.00	2,771,351.86
State Revenues	531,261.37	1,177,589.20	351,888.48	2,731,967.92
Local Revenues	205,789.74	120,608.42	103,440.61	213,170.81
Interfund Transfers In	0.00	0.00	0.00	(1.86)
TOTAL RECEIPTS	2,816,783.52	5,847,881.21	1,678,189.16	6,193,613.43
C. DISBURSEMENTS				
Certificated Salaries	824,870.12	823,228.31	843,236.34	541,507.88
Classified Salaries	464,846.04	461,330.20	365,993.79	427,833.35
Benefits	445,362.55	463,509.60	448,677.05	1,537,941.04
Supplies	101,897.65	97,260.92	68,988.10	259,930.90
Services	584,143.89	864,491.70	1,365,040.51	1,809,012.09
Capital Outlays	0.00	0.00	0.00	86,773.75
Other Outgo	314.76	157.38	157.38	6,870.49
Interfund Transfers Out	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	2,421,435.01	2,709,978.11	3,092,093.17	4,669,869.51
D. BALANCE SHEET ITEMS				
Cash Not in Treasury	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	0.00	0.00	0.00
Due From Other Funds	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS	0.00	0.00	0.00	0.00
Accounts Payable	0.00	0.00	0.00	0.00
Due To Other Funds	0.00	0.00	0.00	0.00
Unearned Revenue	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00
E. NET INCOME (B - C + D)	395,348.51	3,137,903.11	(1,413,904.01)	1,523,743.92
F. ENDING CASH (A + E)	7,766,877.27	10,904,780.38	9,490,876.37	11,014,620.29

Projected Monthly Cash Flow
Fiscal Year 2022/23
2nd Interim

Bellevue Union School District

	Total	MYP	Diff
A. BEGINNING CASH	<u>8,481,449.60</u>		
B. RECEIPTS:			
LCFF			
State Aid	11,687,939.00	11,687,939.00	0.00
Property Tax	9,304,421.00	9,304,421.00	0.00
Other	358,408.00	358,408.00	0.00
Federal Revenues	3,764,044.86	3,764,044.86	0.00
State Revenues	9,560,451.00	9,560,451.00	0.00
Local Revenues	1,514,145.00	1,514,145.00	0.00
Interfund Transfers In	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL RECEIPTS	36,189,408.86	36,189,408.86	
C. DISBURSEMENTS			
Certificated Salaries	9,023,007.42	9,023,007.42	0.00
Classified Salaries	5,103,851.08	5,103,851.08	0.00
Benefits	6,317,774.12	6,317,774.12	0.00
Supplies	1,927,909.07	1,927,909.07	0.00
Services	10,364,847.60	10,364,847.60	0.00
Capital Outlays	150,000.00	150,000.00	0.00
Other Outgo	7,500.00	7,500.00	0.00
Interfund Transfers Out	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL DISBURSEMENTS	32,894,889.29	32,894,889.29	
D. BALANCE SHEET ITEMS			
Cash Not in Treasury	0.00	0.00	
Accounts Receivable	1,091,061.68	0.00	
Due From Other Funds	163,931.72	0.00	
Stores	0.00		
Prepaid Expenditures	<u>0.00</u>		
SUBTOTAL ASSETS	1,254,993.40		
Accounts Payable	(1,332,569.11)	0.00	
Due To Other Funds	(147.19)	0.00	
Unearned Revenue	<u>(683,625.98)</u>	0.00	
SUBTOTAL LIABILITIES	(2,016,342.28)		
TOTAL BALANCE SHEET ITEMS	(761,348.88)		
E. NET INCOME (B - C + D)	<u>2,533,170.69</u>		
F. ENDING CASH (A + E)	11,014,620.29		

Section 6:

LCFF Calculations

LCFF Balancing Worksheet

SACS Technical Review Checklist

Bellevue Union (70615) - FY 2022/23 1st Interim		12/3/2022		
		2022-23	2023-24	2024-25
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation		13.26%	8.13%	3.54%
Base Grant Proration Factor		0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%
LCFF Entitlement				
Base Grant		\$13,759,986	\$14,450,081	\$14,518,143
Grade Span Adjustment		795,288	847,864	864,504
Supplemental Grant		2,602,774	2,727,318	2,751,956
Concentration Grant		3,255,505	3,394,767	3,444,560
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-
Add-ons: Home-to-School Transportation		450,000	486,585	503,810
Add-ons: Small School District Bus Replacement Program		-	-	-
Add-ons: Transitional Kindergarten		128,807	139,279	144,210
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$20,992,360	\$22,045,894	\$22,227,183
Miscellaneous Adjustments		-	-	-
Economic Recovery Target		-	-	-
Additional State Aid		-	-	-
Total LCFF Entitlement		20,992,360	22,045,894	22,227,183
LCFF Entitlement Per ADA		\$ 14,076	\$ 15,219	\$ 15,811
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$	11,389,677	\$ 11,989,400	\$ 12,122,051
EPA (for LCFF Calculation purposes)	\$	298,262	\$ 522,338	\$ 335,496
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$	9,304,421	\$ 9,534,157	\$ 9,769,635
In-Lieu of Property Taxes (Object Code 8096)		-	-	-
<i>Property Taxes net of In-Lieu</i>	\$	<i>9,304,421</i>	\$ <i>9,534,157</i>	\$ <i>9,769,635</i>
TOTAL FUNDING		20,992,360	22,045,895	22,227,182
Basic Aid Status		<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$	-	\$ -	\$ -
EPA in Excess to LCFF Funding	\$	-	\$ -	\$ -
Total LCFF Entitlement		20,992,360	22,045,895	22,227,182
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual		42.11134218%	42.11134218%	42.11134218%
% of Adjusted Revenue Limit - P-2		42.11134218%	42.11134218%	42.11134218%
EPA (for LCFF Calculation purposes)	\$	298,262	\$ 522,338	\$ 335,496
EPA, Current Year (Object Code 8012)	\$	298,262	\$ 522,338	\$ 335,496
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$	237.65	\$ -	\$ -
(P-A less Prior Year Accrual)				
Accrual (from Data Entry tab)		-	-	-

Bellevue Union (70615) - FY 2022/23 1st Interim		12/3/2022		
		2022-23	2023-24	2024-25
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$	14,555,274	\$ 15,297,945	\$ 15,382,647
Supplemental and Concentration Grant funding in the LCAP year	\$	5,858,279	\$ 6,122,085	\$ 6,196,516
Percentage to Increase or Improve Services		40.25%	40.02%	40.28%
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment		1,536	1,536	1,536
COE Enrollment		15	15	15
Total Enrollment		1,551	1,551	1,551
Unduplicated Pupil Count		1,374	1,374	1,374
COE Unduplicated Pupil Count		13	13	13
Total Unduplicated Pupil Count		1,387	1,387	1,387
Rolling %, Supplemental Grant		89.4100%	89.1400%	89.4500%
Rolling %, Concentration Grant		89.4100%	89.1400%	89.4500%

Bellevue Union (70615) - FY 2022/23 1st Interim		12/3/2022		
		2022-23	2023-24	2024-25
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	843.94	843.94	790.04	
Grades 4-6	672.61	672.61	606.34	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
LCFF Subtotal	1,516.55	1,516.55	1,396.38	
NSS	-	-	-	
Combined Subtotal	1,516.55	1,516.55	1,396.38	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	843.94	790.04	807.50	
Grades 4-6	672.61	606.34	580.80	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
LCFF Subtotal	1,516.55	1,396.38	1,388.30	
NSS	-	-	-	
Combined Subtotal	1,516.55	1,396.38	1,388.30	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	790.04	807.50	807.50	
Grades 4-6	606.34	580.80	580.80	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
LCFF Subtotal	1,396.38	1,388.30	1,388.30	
NSS	-	-	-	
Combined Subtotal	1,396.38	1,388.30	1,388.30	
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)				
Grades TK-3	825.97	813.83	801.68	
Grades 4-6	650.52	619.92	589.31	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
LCFF Subtotal	1,476.49	1,433.75	1,390.99	
NSS	-	-	-	
Combined Subtotal	1,476.49	1,433.75	1,390.99	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average				
	-	-	-	
Current Year ADA				
Grades TK-3	807.50	807.50	807.50	
Grades 4-6	580.80	580.80	580.80	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
LCFF Subtotal	1,388.30	1,388.30	1,388.30	
NSS	-	-	-	
Combined Subtotal	1,388.30	1,388.30	1,388.30	
Change in LCFF ADA (excludes NSS ADA)				
	(8.08)	-	-	
	Decline	No Change	No Change	

Bellevue Union (70615) - FY 2022/23 1st Interim		12/3/2022		
		2022-23	2023-24	2024-25
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 this calculation.				
Yield Calculation				
Total ADA				
Total Enrollment				
Attendance Yield				
Quotient				
2021-22 Proxy ADA				
Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
Subtotal				
NSS				
Combined Subtotal				
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	825.97	813.83	801.68	
Grades 4-6	650.52	619.92	589.31	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
Subtotal	1,476.49	1,433.75	1,390.99	
	3-PY Average	3-PY Average	3-PY Average	
Funded NSS ADA				
Grades TK-3	-	-	-	
Grades 4-6	-	-	-	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
Subtotal	-	-	-	
NPS, CDS, & COE Operated				
Grades TK-3	8.54	8.54	8.54	
Grades 4-6	6.28	6.28	6.28	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
Subtotal	14.82	14.82	14.82	
ACTUAL ADA (Current Year Only)				
Grades TK-3	816.04	816.04	816.04	
Grades 4-6	587.08	587.08	587.08	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
Total Actual ADA	1,403.12	1,403.12	1,403.12	
TOTAL FUNDED ADA				
Grades TK-3	834.51	822.37	810.22	
Grades 4-6	656.80	626.20	595.59	
Grades 7-8	-	-	-	
Grades 9-12	-	-	-	
Total	1,491.31	1,448.57	1,405.81	
<i>Funded Difference (Funded ADA less Actual ADA)</i>				
	88.19	45.45	2.69	
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	45.79	45.79	45.79	

Bellevue Union (70615) - FY 2022/23 1st Interim		12/3/2022		
		2022-23	2023-24	2024-25
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	14,192	\$ 15,321	\$ 15,893
Grades 4-6	\$	13,049	\$ 14,086	\$ 14,612
Grades 7-8	\$	13,436	\$ 14,505	\$ 15,047
Grades 9-12	\$	15,976	\$ 17,246	\$ 17,890
Base Grants				
Grades TK-3	\$	9,166	\$ 9,911	\$ 10,262
Grades 4-6	\$	9,304	\$ 10,060	\$ 10,416
Grades 7-8	\$	9,580	\$ 10,359	\$ 10,726
Grades 9-12	\$	11,102	\$ 12,005	\$ 12,430
Grade Span Adjustment				
Grades TK-3	\$	953	\$ 1,031	\$ 1,067
Grades 9-12	\$	289	\$ 312	\$ 323
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	10,119	\$ 10,942	\$ 11,329
Grades 4-6	\$	9,304	\$ 10,060	\$ 10,416
Grades 7-8	\$	9,580	\$ 10,359	\$ 10,726
Grades 9-12	\$	11,391	\$ 12,317	\$ 12,753
Prorated Base Grants				
Grades TK-3	\$	9,166	\$ 9,911	\$ 10,262
Grades 4-6	\$	9,304	\$ 10,060	\$ 10,416
Grades 7-8	\$	9,580	\$ 10,359	\$ 10,726
Grades 9-12	\$	11,102	\$ 12,005	\$ 12,430
Prorated Grade Span Adjustment				
Grades TK-3	\$	953	\$ 1,031	\$ 1,067
Grades 9-12	\$	289	\$ 312	\$ 323
Supplemental Grant		20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	2,024	\$ 2,188	\$ 2,266
Grades 4-6	\$	1,861	\$ 2,012	\$ 2,083
Grades 7-8	\$	1,916	\$ 2,072	\$ 2,145
Grades 9-12	\$	2,278	\$ 2,463	\$ 2,551
Actual - 1.00 ADA, Local UPP as follows:		89.41%	89.14%	89.45%
Grades TK-3	\$	1,809	\$ 1,951	\$ 2,027
Grades 4-6	\$	1,664	\$ 1,793	\$ 1,863
Grades 7-8	\$	1,713	\$ 1,847	\$ 1,919
Grades 9-12	\$	2,037	\$ 2,196	\$ 2,282
Concentration Grant (>55% population)		65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	6,577	\$ 7,112	\$ 7,364
Grades 4-6	\$	6,048	\$ 6,539	\$ 6,770
Grades 7-8	\$	6,227	\$ 6,733	\$ 6,972
Grades 9-12	\$	7,404	\$ 8,006	\$ 8,289
Actual - 1.00 ADA, Local UPP >55% as follows:		34.4100%	34.1400%	34.4500%
Grades TK-3	\$	2,263	\$ 2,428	\$ 2,537
Grades 4-6	\$	2,081	\$ 2,232	\$ 2,332
Grades 7-8	\$	2,143	\$ 2,299	\$ 2,402
Grades 9-12	\$	2,548	\$ 2,733	\$ 2,856

BALANCING SPREADSHEET (FY 2022.23 2nd Interim)
BELLEVUE UNION SCHOOL DISTRICT

				2022/23	2023/24	2024/25
LCFF Calculator (COMPLETE THIS FIRST)						
<i>from calculator</i>		State Aid		\$ 11,389,677.00	\$ 11,989,400.00	\$ 12,122,051.00
		EPA		\$ 298,262.00	\$ 522,338.00	\$ 335,496.00
		Property Taxes		\$ 9,304,421.00	\$ 9,534,157.00	\$ 9,769,635.00
		In-Lieu		\$ -	\$ -	\$ -
		<i>subtotal</i>		\$ 20,992,360.00	\$ 22,045,895.00	\$ 22,227,182.00
<i>additional sources (not in calculator)</i>		property tax transfer-spec ed 8097		\$ 358,408.00	\$ 358,408.00	\$ 358,408.00
		basic aid supplemental		\$ -	\$ -	\$ -
		basic aid choice		\$ -	\$ -	\$ -
		<i>total</i>		\$ 21,350,768.00 r	\$ 22,404,303.00 o	\$ 22,585,590.00
Escape						
	resource	object				
general fund	0000	8011 State Aid + choice + supplemental		\$ 11,389,677.00		
general fund	0000	8012 EPA		\$ 298,262.00		
general fund	0000	802x-804x Property Taxes		\$ 9,304,421.00		
general fund	0000	8091 LCFF transfer		\$ -		
general fund	0000	8096 In-Lieu of Property Tax		\$ -		
fund 14	0000	8091 LCFF transfer		\$ -		
		<i>subtotal</i>		\$ 20,992,360.00		
general fund	0000	8097 property tax transfer-spec ed		\$ 358,408.00		
		<i>total</i>		\$ 21,350,768.00 r		
Multi-year Projection						
MYP- general fund	LCFF Sources (8010-8099)			\$ 21,350,768.00	\$ 22,404,302.00	\$ 22,585,591.00
	<i>Rounding Error</i>				\$ 1.00	\$ (1.00)
		<i>total</i>		\$ 21,350,768.00 r	\$ 22,404,303.00 o	\$ 22,585,590.00

balanced

balanced

balanced

Second Interim
Projected Totals 2022-23
Technical Review Checks

Phase - All
Display - All Technical Checks

Bellevue Union Elementary

Sonoma County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Explanation: The Resource to Object Errors have been cleared as of 2nd Interim.

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

Exception

Explanation: An External Cashflow Projections Worksheet has been provided.

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

Section 7:

Common Message

SSC Dartboard



The Common Message

2022-23 Second Interim Report

BASC

Business and Administration
Services Committee

Writers and Contributors

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

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Sources

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

Sonoma County LEAs should read SCOE Biz Bulletin 23-14 dated February 7, 2023. Information included should be used in conjunction with the Common Message in preparation and submission of the 2022-23 Second Interim Report.

Background

Since May 2008, county office chief business officials have crafted common messages to give guidance to districts on assumptions for budget and interim reports. The goal of the Business and Administration Steering Committee (BASC) is to provide county office chief business officials with a consistent message, based on assumptions used by the California Department of Finance (DOF), which can be used in providing guidance to school districts.

The BASC would like to thank the DOF, the State Board of Education, the California Department of Education (CDE) the Fiscal Crisis and Management Assistance Team (FCMAT), as well as our colleagues in education listed in the sources section, for providing BASC and our local educational agencies (LEAs) the most up-to-date information at the time of writing.

Purpose: The BASC Common Message is intended as guidance and recommendations to county offices of education (COEs). Each COE will tailor the guidance to the unique circumstances of the LEAs in their county. Even within a county, COE situational guidance may vary considerably based on the educational, fiscal and operational characteristics of a particular district. Districts and other entities seeking to understand the guidance applicable to a particular LEA should refer to the information released by the COE in the county where the LEA is located. For Sonoma County guidance please read SCOE Biz 23-14.

Key Guidance Based on Governor's Budget Proposal

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

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

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

cultural enrichment experiences

- \$301.7 million (ongoing) for Child Care and Development Programs and \$1.5 million (ongoing) for the Child and Adult Care Food Program to support an 8.13% COLA

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

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

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

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

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

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

Moreover, many LEAs continue to experience student absences and increased costs because of COVID-19 and long-term declining enrollment. While the Average Daily Attendance (ADA) Loss Mitigation adjustment included in last year's budget trailer bill permitted the 2019-20 attendance yield to be used to amend reported ADA in 2021-22, LEAs will not be able to amend reported ADA for 2022-23 or future years. However, the ADA Loss Mitigation adjusted 2021-22 ADA will be used in calculating the greater of the current year, prior year, or average ADA of the three most recent fiscal years to determine funded ADA for 2022-23, 2023-24 and 2024-25. In

addition, most COVID-19 fiscal relief funding (e.g., GEER, ESSER, In-Person Instruction, Expanded Learning Opportunities Grant) will expire on or before September 30, 2024. As a reminder, ESSER II and GEER II funding expire September 30, 2023.

Local Control Funding Formula

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

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

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

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

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

Equity Multiplier and Local Control Accountability Plan

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

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

performance indicators on the California School Dashboard.

LCAP Carryover Requirement

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

Proposition 28 - Arts and Music Funding Guarantee

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

Arts, Music and Instructional Materials Discretionary Block Grant

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

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

Program Continuations

Transitional Kindergarten

The 2023-24 Budget proposal includes \$690 million to implement the second year of TK expansion, growing the program to include access to all children turning five between September 2 and April 2. In addition, \$165 million is proposed to support the second adult (certificated or classified) in each TK classroom to maintain the 12-to-1 student-to-adult ratio.

The previously anticipated reduction of the student-to-adult ratio to 10-to-1 will not occur in 2023-24. Full implementation of universal TK is expected in 2025-26.

Preschool

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

Expanded Learning Opportunities Program

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

Special Education

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

- Limiting the amount of additional funding Special Education Local Plan Areas (SELPA) are allowed to retain for non-direct student services before allocation to member LEAs. SELPAs will be required to allocate at least the same amount they allocated in 2022-23, increased by the 8.13% COLA, to their member LEAs in 2023-24.
- Extending the moratorium on creation of new single-district SELPAs by an additional two years to June 30, 2026.
- Requiring the posting of each SELPA's annual local plan on the CDE's website.

School Nutrition

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

School Facilities

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

Planning Factors for 2022-23 and MYPs

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

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	8.13%	3.54%
LCFF Investment	6.70%		
Grade Span Adjustment			
TK-3	10.40%		
9-12	2.60%		
Special Education COLA	6.56%	8.13%	3.54%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	27.00%	28.10%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Proposition 20 per ADA	\$67	\$67	\$67
Minimum Wage	\$15.50*	\$16.00**	\$16.40***
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to-adult ratio	\$3,042	\$3,289	\$3,405

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

*Effective January 1, 2023.

**Effective January 1, 2024.

***Effective January 1, 2025.

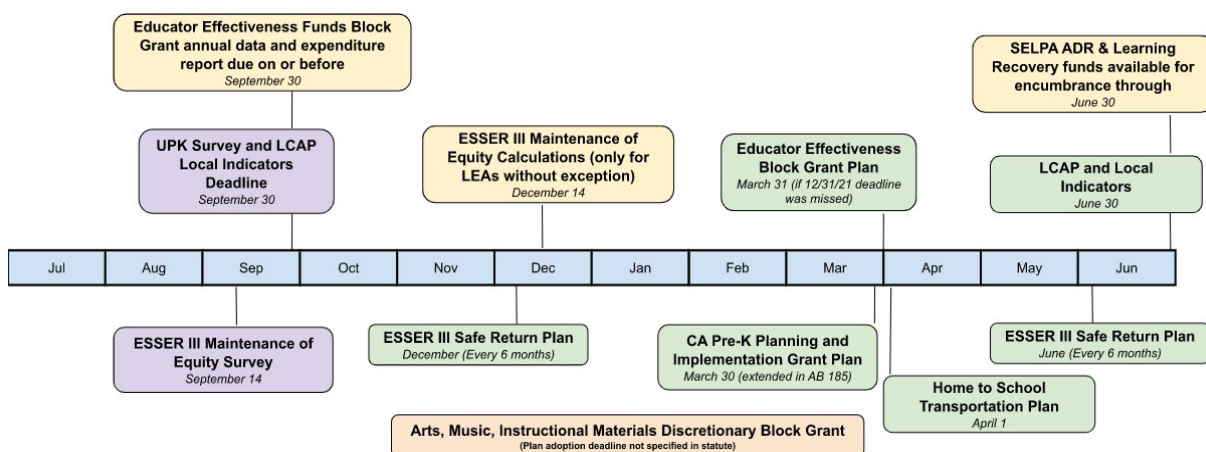
Plan Requirements

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

Please see SCOE’s version of the [2022-23 Plans, Templates and Deadlines Master Calendar](#) for more information.

2022-23 Plans, Templates, and Statutory Deadlines

Section 1: Timeline for 2022-2023



Reserves / Reserve Cap

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

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

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

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

Request for Allowance of Attendance Due to Emergency Conditions

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

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

Assembly Bill (AB) 130 (2021) added EC Section 46393 which requires LEAs to certify that they have a plan for offering independent study (in compliance with EC Section 51744 et al.) to students when submitting a Form J-13A request for any event occurring after September 1,

2021. The CDE has developed a [Certification Form for Independent Study](#) that must be signed with a wet signature by the School District Superintendent, Charter School Administrator or County Superintendent (or designee). LEAs must certify that their independent study plan complies with offering independent study within 10 days of the first day of an emergency school closure or material decrease in attendance pursuant to EC sections 41422 and 46392.

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

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

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

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

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

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

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

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

Step 1: LEA Prepares Submittal

- Complete all applicable sections of Form J-13A
- Include Certification Form for Independent Study
- Include a copy of the independent study plan (EC Section 46393 (b)(1)(c))

- Include supporting documentation that describes the emergency necessitating a school closure – e.g., Local/Governor’s Declaration of a State of Emergency
- Include a copy of the school calendar(s)

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

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

Step 3: COE Submits to CDE

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

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

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

The Governor declared a State of Emergency (SOE) for the State of California on Wednesday, January 4, 2023, due to “Bomb Cyclone” conditions. The SOE applies to all counties in California

and is effective from December 27, 2023, until it is formally rescinded by the Governor. As such, any loss of attendance because of the “Bomb Cyclone” conditions outlined in the SOE is considered a material decrease.

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

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

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

Summary

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

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

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

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

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

*Average daily attendance (ADA)

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

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

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

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

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

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

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

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