



Fiscal Year 2022-23

1st Interim Report

Presented to the Board:

December 13, 2022

Section 1:

Report

Tables and Charts

Financial Summary



DATE: December 13, 2022

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

FROM: Chris J. Kim, Chief Business Official

SUBJECT: Fiscal Year 2022/23 1st 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 projections included in this Interim Update include budgetary adjustments made through December 7, 2022.

This report takes into account updated revenue and expenditure assumptions inclusive of updates to: Average Daily Attendance and Enrollment, the Local Control Funding Formula, Salaries and Benefits, Revenues and Expenditures, Cash Balances, and District Reserves.

A Summary of Bellevue Union School District's updated budgetary assumptions at 1st Interim are as follows:

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, has increased from a projected 1487 Students (via the 45 Day Budget Revision presented in August 2022) up to 1551 Students. The corresponding funded ADA (Average Daily Attendance) rate has also increased from a projected 1460 up to 1491 in FY 2022/23 (the current year).

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 year; these figures have not changed for FY 2022/23. The COLA for the subsequent two fiscal years are being calculated 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).

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.

There have been substantial increases in projected revenue between the District's Revised Budget for Adoption and its 1st Interim report. The most substantive updates to the District's Budgeted Revenue following the District's budget for adoption include: (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 has been increased from \$31,204,717 as of the District's Revised Budget for Adoption to \$40,246,650 as of 1st Interim projections.

It is important to note that much of the funding associated with the aforementioned revenue increases are restricted and one time in nature, meaning that they come with associated use deadlines. An overview of the various Restricted Funds are included in the Budget Presentation following this narrative report. Much of the additional revenue budgeted for as of 1st Interim – over that budgeted for during the District's Budget for Adoption – is offset by one time expenditures to be booked in the following two fiscal years.

EXPENDITURE PROJECTIONS

Expenditure projections in the FY 2022/23 Budget and following two fiscal years were 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 inclusion of new positions outlined in the District's Local Control and Accountability Plan (LCAP). These projected expenditures have been further adjusted as of 1st Interim to reflect actual expenditures as of December 7, 2022 and updated encumbrances for the remainder of the fiscal year.



Certificated Salary expenditures are projected at 1st Interim at \$8,920,433, which reflects a \$1,271,046 decrease as compared to the Budget for Adoption. This reduction is associated with Certificated positions (largely in Special Education) that the District had budgeted for, but due to staffing challenges, needed to pivot to utilizing contracted services. This shift in funding operations is reflected in part by an increase of \$1,106,777 in Services and Operating Expenditures between 1st Interim and the District's prior budget for the current fiscal year. Classified Salary expenditures remain relatively flat over the Adopted / Revised budget at \$4,982,685 but should be noted that it represents a \$1,742,937 increase in expenditures over the prior fiscal year (FY 2021/22, Unaudited). Benefits projections at 1st Interim likewise remain relatively flat at \$6,149,908, while budgeted books and supply expenditures have been reduced by \$293,826 to reflect current year spending projections.

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 1st Interim for a combined (restricted and unrestricted funds) operating surplus of \$8,269,836 in FY 2022/23, followed by planned operating deficit of -\$4,661,163 in FY 2024/25 and a subsequent (planned) operating deficit of -\$3,357,261 in FY 2024/25. The District's multi year unrestricted reserve projection through FY 2024/25 is held fairly flat at around 15% 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

As was stated at Budget for Adoption, 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.

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 this time, the District is presenting an amendment to the CDE Contract from \$1,443,902 up to \$1,945,254. The entirety of the Pre-School grant with the exception of any Indirect Cost



Recovery applied to the grant (to be evaluated at 2nd Interim), 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 running 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 currently budgeted to claim reimbursements of \$1,244,109 in FY 2022/23 against \$1,244,109 in expected expenditures to run the program. Revenue and expenditure assumptions will be further updated and revised following the FY 2021/22 Audit which may reflect adjustments to its Fund Balance.

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 \$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 \$13,160,500 in current year expenditures with a projected (Fund 21) ending fund balance of \$1,291,832. 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.

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 has a fund balance of \$2,274,497 in Fund 25 associated with the collection of Developer Fees. 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) will be presented to the Board in subsequent months as well.

CONCLUSION

In summary, it is apparent that the District's financial position has been strengthened between the Budget for Adoption and 1st Interim due to continued monetary investment into public education by both the State and Federal Governments. It should be again noted however that much of the funding that has been and will be received by the District are either one time or restricted in nature, meaning that the District must carefully consider future inflationary, statutory, and negotiated cost increases with an eye towards sustainability.

Fiscal Year 2022-23

1st Interim

Projections and Budget Analysis

Chris J. Kim, Ed.D, MBA

Chief Business Official

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BELLEVUE UNION SCHOOL DISTRICT

KEY UPDATES

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

BELLEVUE UNION SCHOOL DISTRICT

Subsequent Year Budget & LCAP

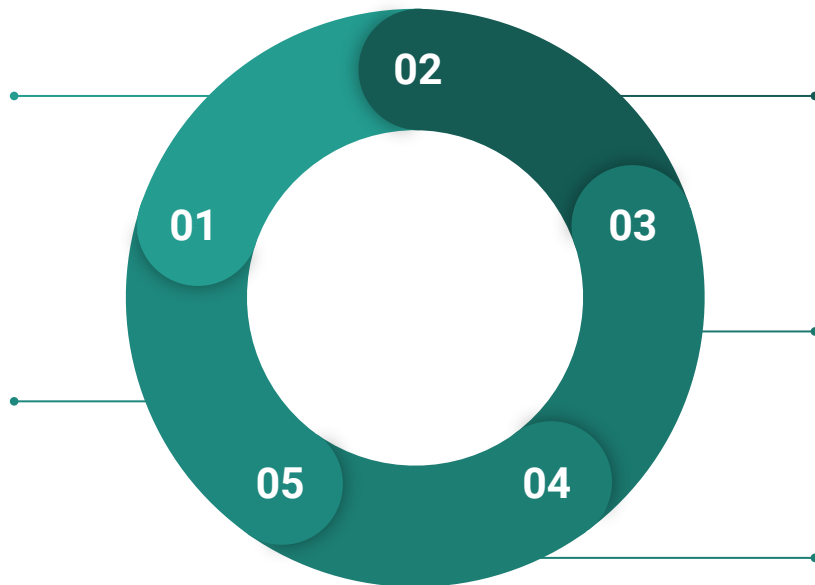
In June of the Prior Fiscal Year Develop the Budget for the Following Fiscal Year

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>Unaudited Actuals</i>	<i>45 Day Revise</i>	<i>1st Interim</i>	<i>MYP + 1</i>	<i>MYP + 2</i>
Bellevue Union SD	2018/19	2019/20	2020/21	2021/22	2022/23	2022/23	2023/24	2024/25
Enrollment (w/COE) *	1,652	1,628	1,556	1,487	1,487	1,551	1,551	1,551
Actual ADA	1,570	1,548	1,548	1,316	1,321	1,403	1,403	1,403
Funded ADA	1,640	1,557	1,548	1,534	1,460	1,491	1,449	1,406

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

BELLEVUE UNION SCHOOL DISTRICT

	<i>Audited Actuals</i>	<i>Audited Actuals</i>	<i>Unaudited Actuals</i>	<i>45 Day Revise</i>	<i>1st Interim</i>	<i>MYP + 1</i>	<i>MYP + 2</i>
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2022/23	FY 2023/24	FY 2024/25
LCFF	\$18,978,631	\$18,503,224	\$19,397,530	\$20,910,742	\$21,352,005	\$21,849,760	\$22,127,760
Federal	\$1,479,419	\$3,212,010	\$1,559,555	\$2,715,509	\$7,865,807	\$1,197,708	\$1,197,708
State	\$2,620,318	\$2,353,110	\$5,316,154	\$6,182,951	\$9,514,693	\$2,452,559	\$2,452,559
Local & Contr.	\$314,947	\$702,603	\$1,618,899	\$1,395,515	\$1,514,145	\$1,514,145	\$1,514,145
Total	\$23,393,314	\$24,770,947	\$27,892,138	\$31,204,717	\$40,246,650	\$27,014,172	\$27,292,172

Revenue

BELLEVUE UNION SCHOOL DISTRICT

Resource	Learning Opportunity and Recovery Block Grants	Revenue Budgeted at 1st Interim	Expenditures Budgeted at 1st Interim	Projected Ending Fund Balance	FUNDING Expiration
2600	Expanded Learning Opportunity Program	\$3,994,760	\$2,119,011	\$1,875,749	Year End + 1 Year
3212	ESSER II	\$1,656,861	\$1,656,861	\$0	9/30/2023
3216	ESSER II - ELO Grant	\$186,708	\$186,708	\$0	9/30/2023
3217	GEER II	\$42,851	\$0	\$42,851	9/30/2023
3213	ESSER III	\$2,979,622	\$0	\$2,979,622	9/30/2024
3214	ESSER III - Learning Loss Grant	\$744,905	\$0	\$744,905	9/30/2024
3218	ESSER III - ELO Emergency Needs Grant	\$121,712	\$0	\$121,712	9/30/2024
3219	ESSER III - Reserve, Learning Loss	\$209,810	\$0	\$209,810	9/30/2024
3225	ESSER III - Summer Learning	\$240,000	\$0	\$240,000	9/30/2024
6762	Arts, Music, Instructional Materials Block Grant	\$867,910	\$0	\$867,910	FY 2025/26
7435	Learning Recovery Block Grant	\$2,804,615	\$0	\$2,804,615	FY 2027/28
		\$13,849,754	\$3,962,580	\$9,887,174	

Revenue Continued

BELLEVUE UNION SCHOOL DISTRICT

Resource	Federal Title Funds	Revenue Budgeted at 1st Interim	Expenditures Budgeted at 1st Interim	Projected Ending Fund Balance	FUNDING Expiration
3010	TITLE I	\$411,308	\$411,308	\$0	27 Months after YE
4035	TITLE II	\$61,351	\$61,351	\$0	27 Months after YE
4127	TITLE IV	\$37,199	\$37,199	\$0	27 Months after YE
4201	TITLE III, Immigrant Ed.	\$41,487	\$14,863	\$26,624	27 Months after YE
4203	TITLE III, EL	\$416,445	\$238,127	\$178,318	27 Months after YE
		<i>\$967,790</i>	<i>\$762,848</i>	<i>\$204,942</i>	

Revenue Continued

BELLEVUE UNION SCHOOL DISTRICT

Resource	Other Categorical Grants	Revenue Budgeted at 1st Interim	Expenditures Budgeted at 1st Interim	Projected Ending Fund Balance	FUNDING Expiration
5634	American Rescue Plan HCY II	\$18,624	\$0	\$18,624	Fund Balance OK
6266	Educator Effectiveness Grant	\$352,682	\$178,317	\$174,365	9/30/2026
6271	National Board Certified Teacher Incentive Program	\$5,000	\$0	\$5,000	Fund Balance OK
6537	Special Education Learning Recovery Support	\$177,996	\$177,996	\$0	6/30/2023
6547	Special Education Early Intervention Pre-School Grant	\$348,274	\$0	\$348,274	Fund Balance OK
7028	FY 2021/22 Kitchen Infrastructure Upgrade Grant	\$71,529	\$71,529	\$0	6/30/2024
7029	Kitchen Infrastructure Training Grant	\$12,528	\$12,528	\$0	6/30/2024
7311	Classified School Employee Professional Development Grant	\$8,984	\$0	\$8,984	Fund Balance OK
9005	CSEA Hospital Co-Pay Fund	\$28,867	\$0	\$28,867	Fund Balance OK
9022	Facilities Redevelopment Fee Fund	\$602,238	\$0	\$602,238	Fund Balance OK
		\$1,626,722	\$440,370	\$1,186,352	

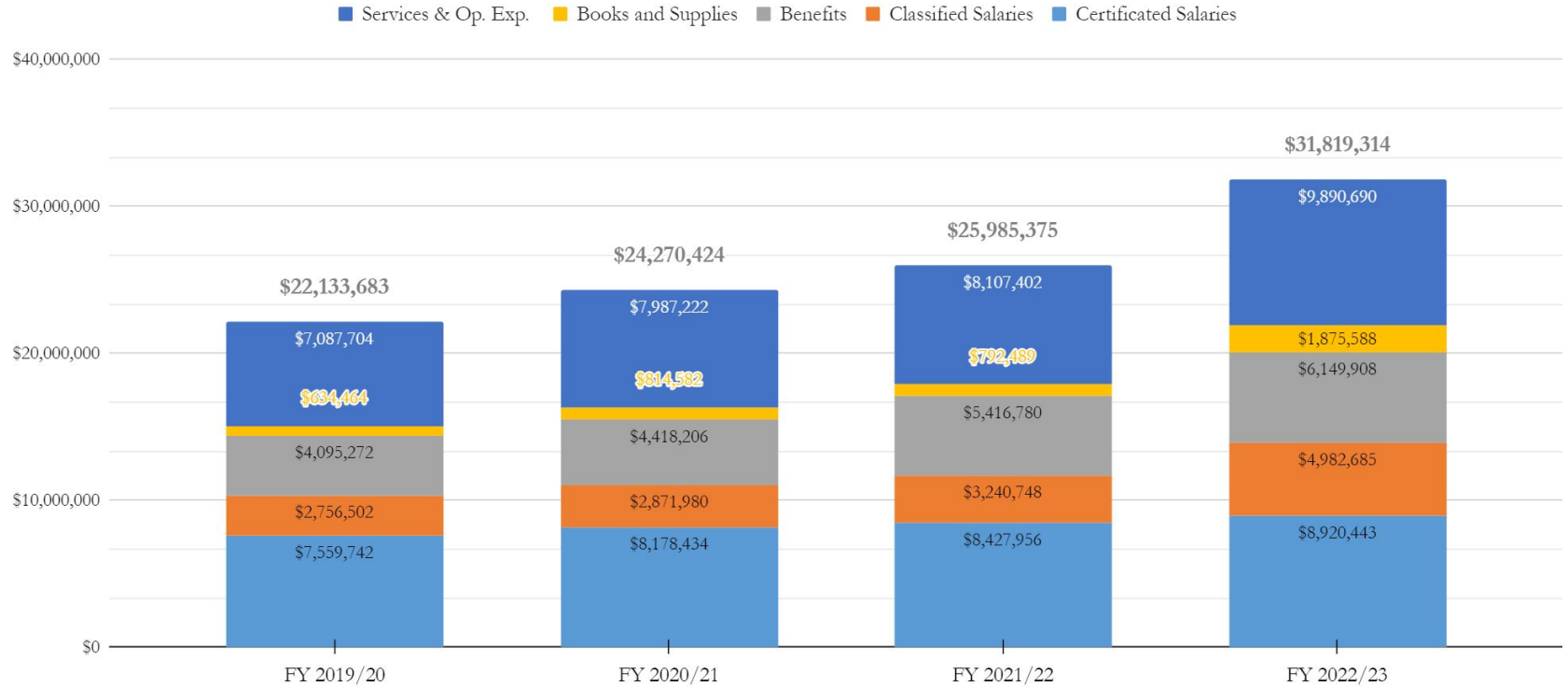
Revenue Continued

BELLEVUE UNION SCHOOL DISTRICT

	<i>Audited Actuals</i>	<i>Audited Actuals</i>	<i>Unaudited Actuals</i>	<i>45 Day Revise</i>	<i>1st Interim</i>	<i>MYP + 1</i>	<i>MYP + 2</i>
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2022/23	FY 2023/24	FY 2024/25
Certificated Salaries	\$7,559,742	\$8,178,434	\$8,427,956	\$10,191,489	\$8,920,443	\$9,100,285	\$9,280,127
Classified Salaries	\$2,756,502	\$2,871,980	\$3,240,748	\$4,985,799	\$4,982,685	\$5,062,981	\$5,143,277
Benefits	\$4,095,272	\$4,418,206	\$5,416,780	\$6,151,984	\$6,149,908	\$6,287,577	\$6,444,766
Books and Supplies	\$634,464	\$814,582	\$792,489	\$2,169,414	\$1,875,588	\$1,207,919	\$1,207,919
Services & Op. Exp.	\$7,087,704	\$7,987,222	\$8,107,402	\$8,783,913	\$9,890,690	\$10,016,572	\$8,573,344
Capital and Other	-\$24,300	\$9,761	-\$54,312	\$7,500	\$157,500	\$0	\$0
Total	\$22,109,383	\$24,280,185	\$25,931,063	\$32,290,099	\$31,976,814	\$31,675,335	\$30,649,433

Expenditures

BELLEVUE UNION SCHOOL DISTRICT



NOTE: Only Major Expenditure Categories are included above. Reference Expenditure Table for Additional Details.

Expenditures Continued

BELLEVUE UNION SCHOOL DISTRICT

	<i>Audited Actuals</i>	<i>Audited Actuals</i>	<i>Unaudited Actuals</i>	<i>45 Day Revise</i>	<i>1st Interim</i>	<i>MYP + 1</i>	<i>MYP + 2</i>
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2022/23	FY 2023/24	FY 2024/25
Beginning Balance *	\$3,672,907	\$4,956,838	\$5,937,526	\$7,898,601	\$7,898,601	\$16,168,437	\$11,507,275
Revenue	\$23,393,314	\$24,770,947	\$27,892,138	\$31,204,717	\$40,246,650	\$27,014,172	\$27,292,172
Expenditures	\$22,109,383	\$24,303,959	\$25,931,063	\$32,290,099	\$31,976,814	\$31,675,335	\$30,649,433
Net	\$1,283,931	\$466,988	\$1,961,075	-\$1,085,382	\$8,269,836	-\$4,661,163	-\$3,357,261
Ending Balance	\$4,956,838	\$5,423,826	\$7,898,601	\$6,813,219	\$16,168,437	\$11,507,275	\$8,150,013

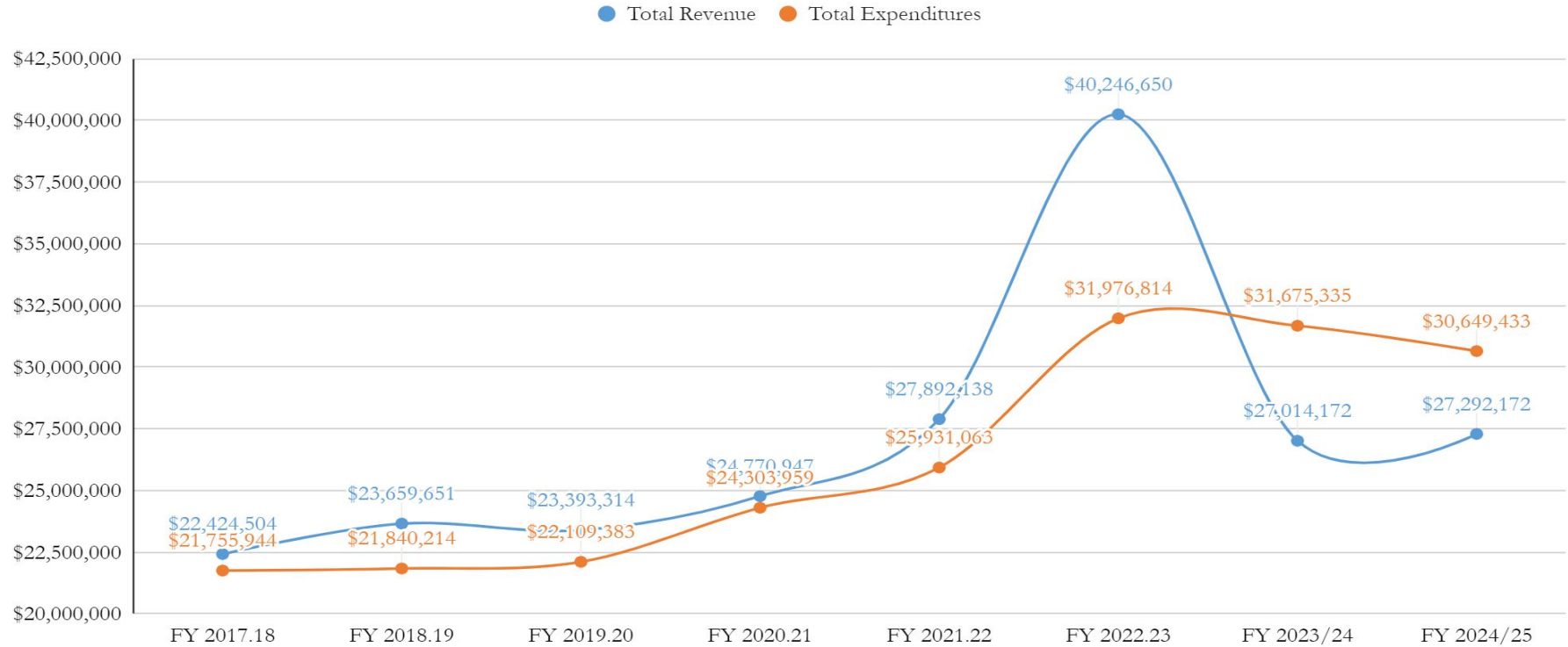
** Adjusted*

NET & ENDING FUND BALANCE

BELLEVUE UNION SCHOOL DISTRICT

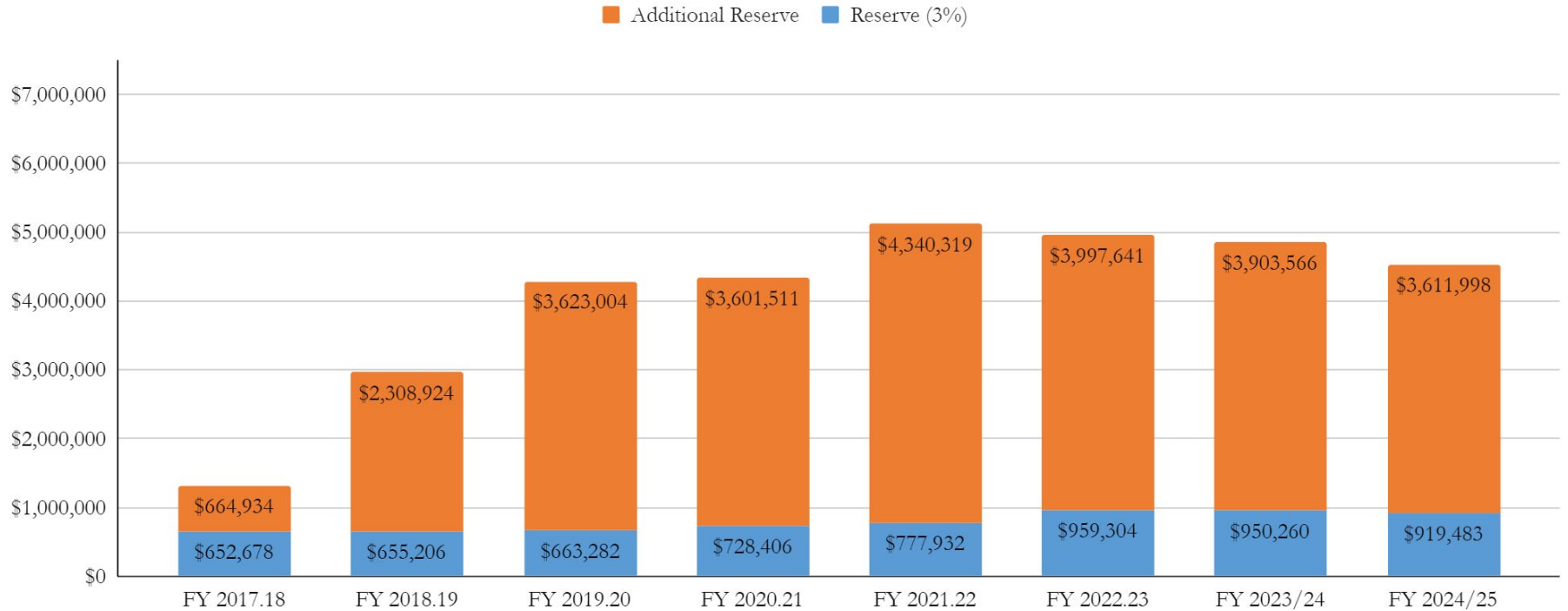
	<i>Audited Actuals</i>	<i>Audited Actuals</i>	<i>Unaudited Actuals</i>	<i>45 Day Revise</i>	<i>1st Interim</i>	<i>MYP + 1</i>	<i>MYP + 2</i>
	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2022/23	FY 2023/24	FY 2024/25
Ending Balance	\$4,956,838	\$5,423,826	\$7,898,601	\$6,813,219	\$16,168,437	\$11,507,275	\$8,150,013
... Revolving Cash	\$2,500	\$2,500	\$2,500	\$0	\$0	\$0	\$0
... Restricted Funds	\$670,552	\$1,093,909	\$2,780,350	\$1,142,493	\$11,211,492	\$6,653,449	\$3,618,533
... 3% Reserve Min	\$663,282	\$728,406	\$777,932	\$968,703	\$959,304	\$950,260	\$919,483
... Additional Reserve	\$3,623,004	\$3,601,511	\$4,340,319	\$4,702,023	\$3,997,641	\$3,903,566	\$3,611,998
<i>Total Unrestricted Reserve %</i>	<i>19.4%</i>	<i>17.8%</i>	<i>19.7%</i>	<i>17.6% (15.6%)</i>	<i>15.5%</i>	<i>15.3%</i>	<i>14.8%</i>

BELLEVUE UNION SCHOOL DISTRICT



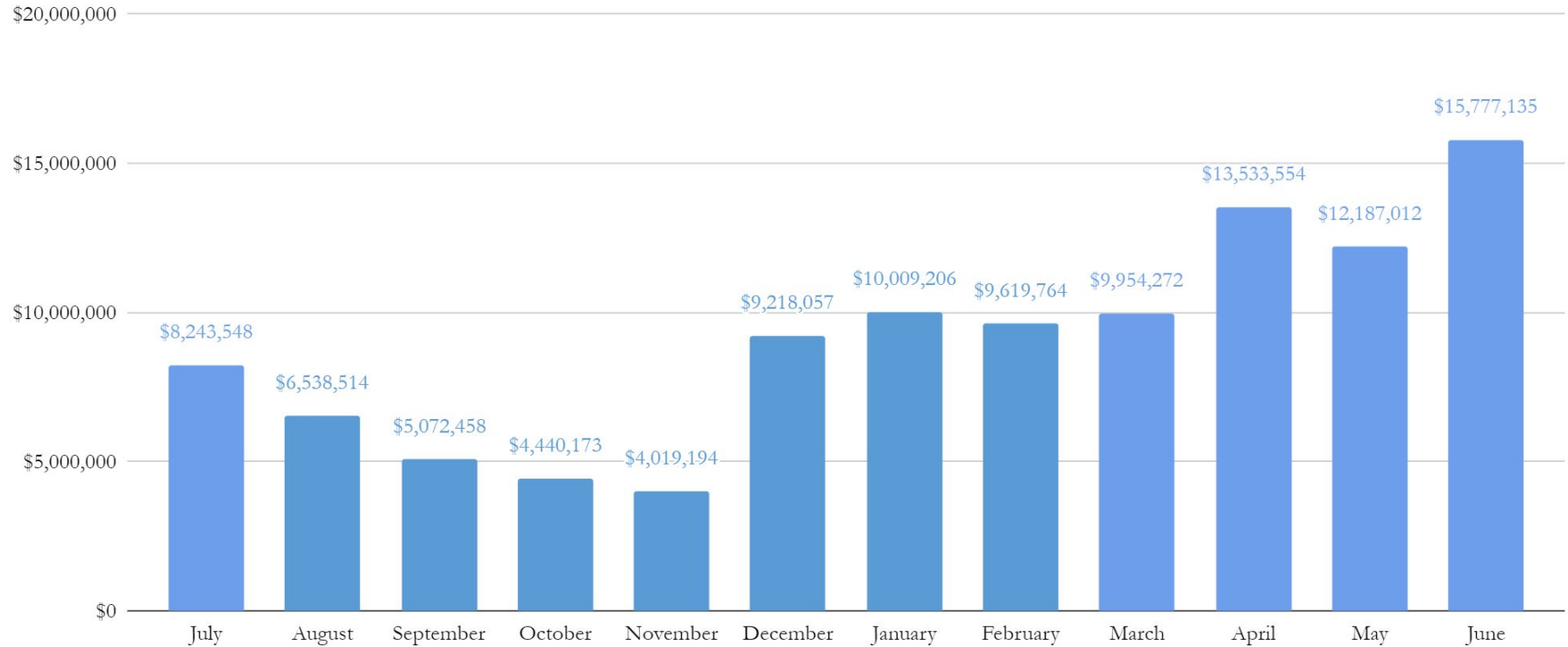
Trendline: Revenue vs. Expenditures

BELLEVUE UNION SCHOOL DISTRICT



UNRESTRICTED RESERVES

BELLEVUE UNION SCHOOL DISTRICT



CASH FLOW PROJECTIONS

BELLEVUE UNION SCHOOL DISTRICT

45 Day Revise

1st Interim

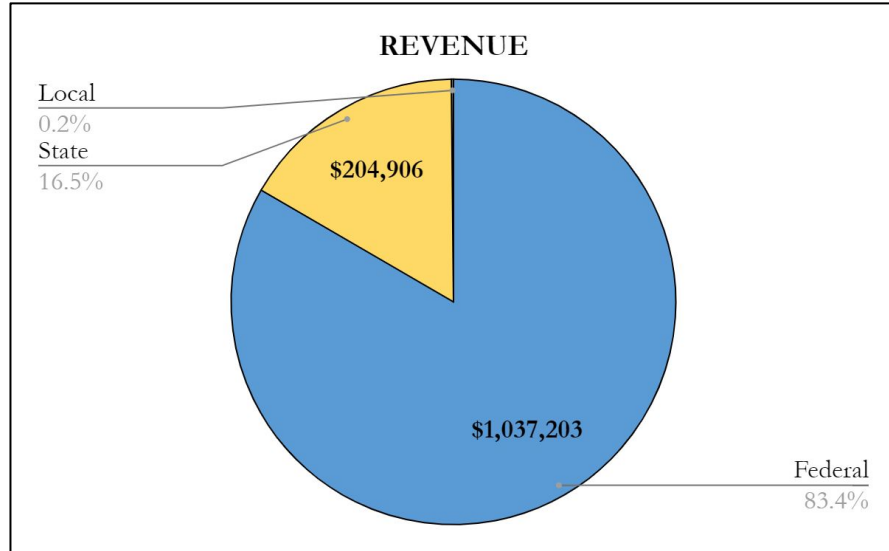
Revenue	FY 2022/23	FY 2022/23
Local	\$0	\$0
Federal	\$0	\$0
State & Local	\$1,443,902	\$1,945,254
Total Revenue	\$1,443,902	\$1,945,254

45 Day Revise

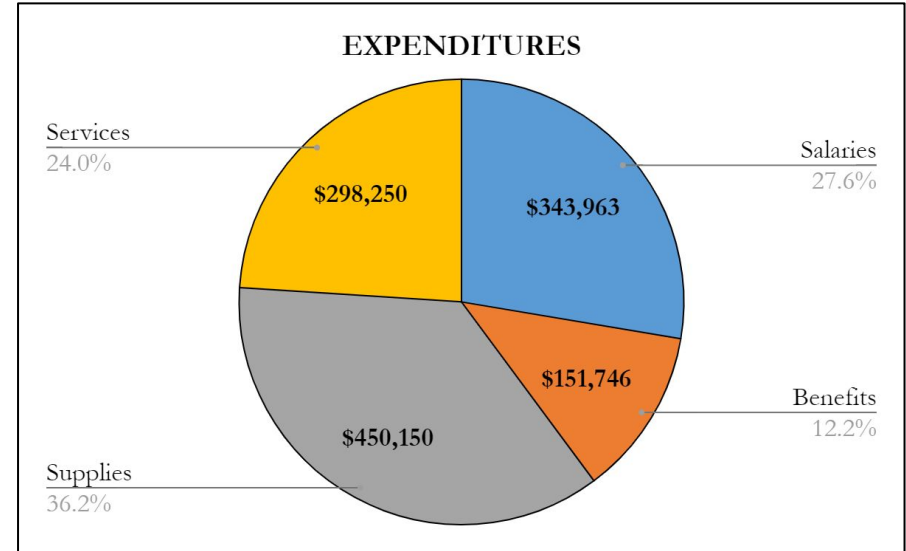
1st Interim

Expenditures	FY 2022/23	FY 2022/23
Services	\$1,443,902	\$1,945,254
Indirect Cost Recovery	\$0	\$0
Facilities Infrastructure	\$0	\$0
TOTAL Expenditures	\$1,443,902	\$1,945,254

BELLEVUE UNION SCHOOL DISTRICT

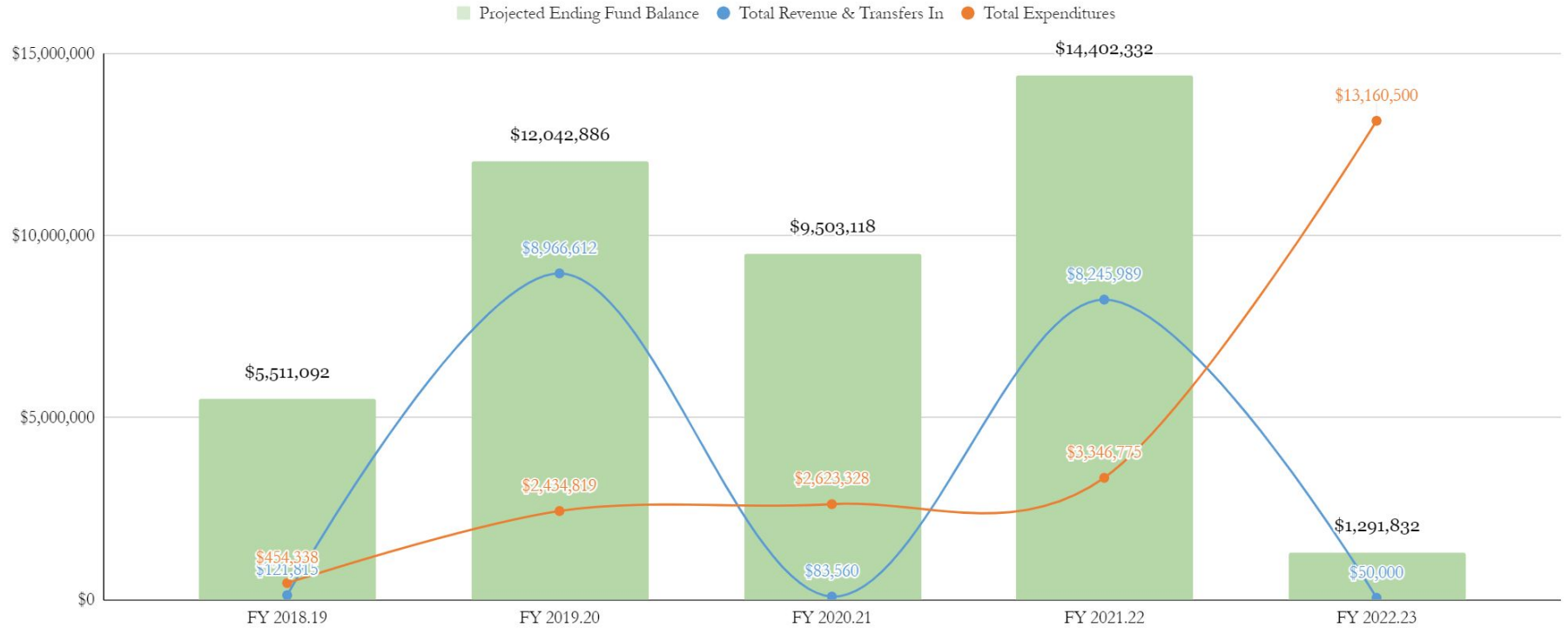


Total Projected Revenue:
\$1,244,109



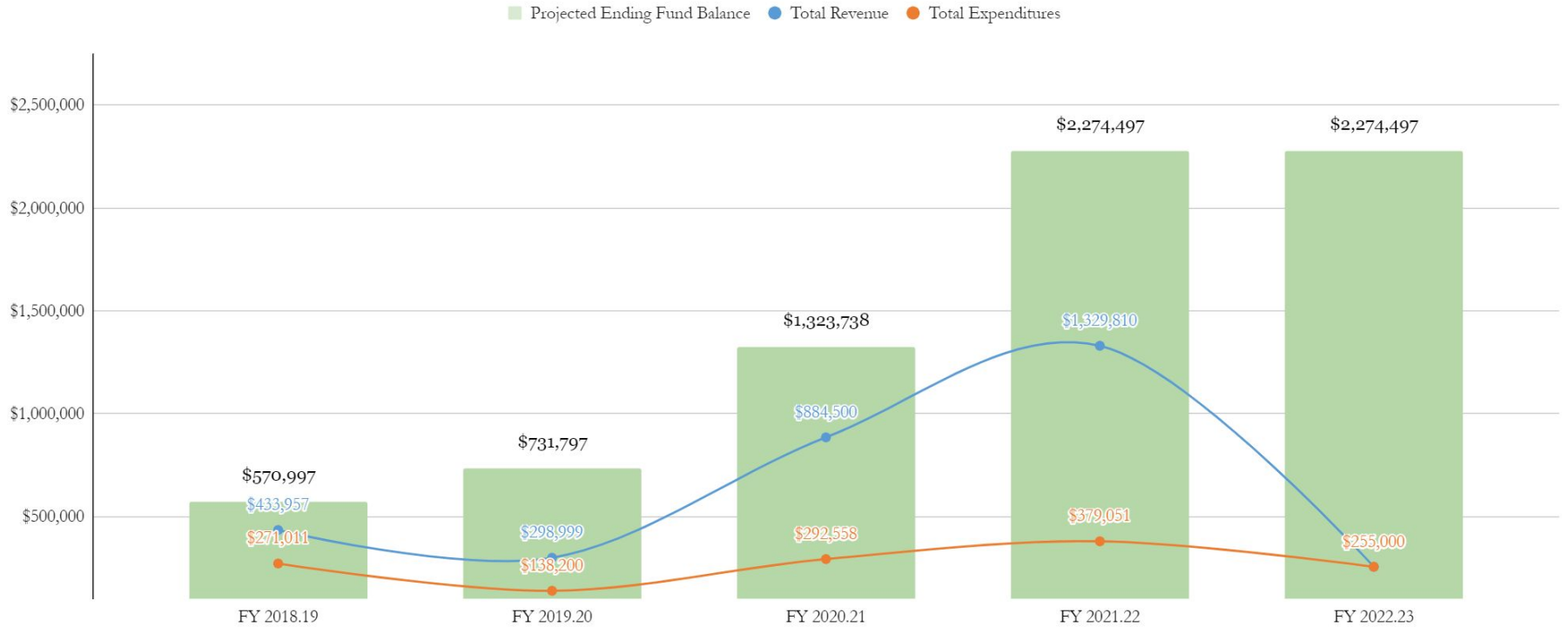
Total Projected Expenditures:
\$1,244,109

BELLEVUE UNION SCHOOL DISTRICT



Facilities Bond (Fund 21)

BELLEVUE UNION SCHOOL DISTRICT



BELLEVUE UNION SCHOOL DISTRICT

1

Cost of Living Adjustments

2

Future General Enrollment Outcomes

3

Special Education Enrollment Outcomes

4

Collective Bargaining Agreements

		Fund 01	Fund 01		Fund 01	Fund 12	Fund 13	Fund 21	Fund 25	
		General Fund (Unrestricted)	General Fund (Restricted)	=	General Fund (COMBINED)	Child Development	Food Service	Bond Fund	Developer Fee Fund	All Funds
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	\$20,993,597	\$358,408		\$21,352,005	\$0	\$0	\$0	\$0	\$21,352,005
Federal	8100-8299	\$0	\$7,865,807		\$7,865,807	\$0	\$1,037,203	\$0	\$0	\$8,903,010
State	8300-8599	\$760,776	\$8,753,917		\$9,514,693	\$1,945,254	\$204,906	\$0	\$0	\$11,664,853
Local	8600-8799	\$485,000	\$1,029,145		\$1,514,145	\$0	\$2,000	\$50,000	\$255,000	\$1,821,145
Total Income		\$22,239,373	\$18,007,277	=	\$40,246,650	\$1,945,254	\$1,244,109	\$50,000	\$255,000	\$43,741,013
B Expenditures										
Certificated Salaries	1000-1999	\$7,089,269	\$1,831,174		\$8,920,443	\$0	\$0	\$0	\$0	\$8,920,443
Classified Salaries	2000-2999	\$2,915,689	\$2,066,996		\$4,982,685	\$0	\$343,963	\$0	\$0	\$5,326,648
Employee Benefits	3000-3999	\$3,674,565	\$2,475,342		\$6,149,908	\$0	\$151,746	\$0	\$0	\$6,301,654
Books and Supplies	4000-4999	\$540,250	\$1,335,338		\$1,875,588	\$0	\$450,150	\$0	\$0	\$2,325,738
Services and Expenditures	5000-5999	\$3,596,626	\$6,294,064		\$9,890,690	\$1,945,254	\$298,250	\$0	\$0	\$12,134,194
Capital Outlay	6000-6999	\$0	\$150,000		\$150,000	\$0	\$0	\$13,160,500	\$255,000	\$13,565,500
Other Outgo	7100-7499	\$7,500	\$430,933		\$438,433	\$0	\$0	\$0	\$0	\$438,433
Trf of Indirect Costs	7300-7399	-\$430,933	\$0		-\$430,933	\$0	\$0	\$0		-\$430,933
Total Expenditures		\$17,392,966	\$14,583,848	=	\$31,976,814	\$1,945,254	\$1,244,109	\$13,160,500	\$255,000	\$48,581,677
C Excess/Deficiency		\$4,846,407	\$3,423,429		\$8,269,836	\$0	\$0	-\$13,110,500	\$0	-\$4,840,664
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		-\$5,007,713	\$5,007,713		\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources / Uses		-\$5,007,713	\$5,007,713		\$0	\$0	\$0	\$0	\$0	\$0
E Net Increase/Decrease in Fund Balance		-\$161,306	\$8,431,142	=	\$8,269,836	\$0	\$0	-\$13,110,500	\$0	-\$4,840,664
F Ending Fund Balance		\$4,956,945	\$11,211,492	=	\$16,168,437	\$33,000	\$381,651	\$1,291,832	\$2,274,497	\$20,149,417
Components of Ending Fund Balance										
Restricted		\$0	\$11,211,492		\$11,211,492	\$33,000	\$381,651	\$0	\$0	\$11,626,143
Committed		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Assigned		\$0	\$0		\$0	\$0	\$0	\$1,291,832	\$2,274,497	\$3,566,329
Reserve for Economic Uncertainty (3%)		\$4,956,945	\$0		\$4,956,945	\$0	\$0	\$0	\$0	\$4,956,945
Unassigned/Unappropriated		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0

Section 2:

Certifications

Average Daily Attendance

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

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	1,403.12	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	1,403.12	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	14.82	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	14.82	12.96	(2.79)	-18.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,460.46	1,460.46	1,417.94	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)						

Section 3:

General Fund

Child Development Fund

Cafeteria Fund

Building Fund

Capital Facilities Fund

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	20,037,209.00	20,566,076.00	3,484,063.49	20,993,597.00	427,521.00	2.1%
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	283,125.00	11,856.65	760,776.00	477,651.00	168.7%
4) Other Local Revenue		8600-8799	526,831.00	526,831.00	132,385.56	485,000.00	(41,831.00)	-7.9%
5) TOTAL, REVENUES			20,847,165.00	21,376,032.00	3,628,305.70	22,239,373.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,582,974.00	7,014,042.00	2,112,191.00	7,089,269.24	(75,227.24)	-1.1%
2) Classified Salaries		2000-2999	2,431,232.00	2,468,793.00	890,502.24	2,915,688.84	(446,895.84)	-18.1%
3) Employee Benefits		3000-3999	3,350,891.00	3,452,912.00	1,037,397.82	3,674,565.31	(221,653.31)	-6.4%
4) Books and Supplies		4000-4999	432,250.00	1,033,250.00	233,539.49	540,250.00	493,000.00	47.7%
5) Services and Other Operating Expenditures		5000-5999	3,183,188.00	3,238,688.00	1,230,502.67	3,596,626.43	(357,938.43)	-11.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	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	0.00	0.00	(430,933.36)	430,933.36	New
9) TOTAL, EXPENDITURES			15,988,035.00	17,215,185.00	5,504,133.22	17,392,966.46		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,859,130.00	4,160,847.00	(1,875,827.52)	4,846,406.54		
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)	(5,390,605.00)	0.00	(5,007,712.56)	382,892.44	-7.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,390,605.00)	(5,390,605.00)	0.00	(5,007,712.56)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(531,475.00)	(1,229,758.00)	(1,875,827.52)	(161,306.02)		
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	3,888,494.00		4,956,945.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,314,517.00	3,888,494.00		4,956,945.21		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,556,901.00	11,085,768.00	3,353,668.00	11,390,914.00	305,146.00	2.8%
Education Protection Account State Aid - Current Year		8012	292,091.00	292,091.00	76,629.00	298,262.00	6,171.00	2.1%
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	44,089.00	0.00	45,461.00	1,372.00	3.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	7,562,968.00	7,562,968.00	1,176.79	7,623,935.00	60,967.00	0.8%
Unsecured Roll Taxes		8042	252,009.00	252,009.00	0.00	257,714.00	5,705.00	2.3%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	225,290.00	225,290.00	52,589.70	310,118.00	84,828.00	37.7%
Education Revenue Augmentation Fund (ERAF)		8045	739,746.00	739,746.00	0.00	703,823.00	(35,923.00)	-4.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	364,115.00	364,115.00	0.00	363,370.00	(745.00)	-0.2%
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	20,566,076.00	3,484,063.49	20,993,597.00	427,521.00	2.1%
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	20,566,076.00	3,484,063.49	20,993,597.00	427,521.00	2.1%

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	49,873.00	0.00	45,528.00	(4,345.00)	-8.7%
Lottery - Unrestricted and Instructional Materials		8560	223,252.00	223,252.00	11,856.65	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 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	10,000.00	10,000.00	0.00	491,996.00	481,996.00	4,820.0%
TOTAL, OTHER STATE REVENUE			283,125.00	283,125.00	11,856.65	760,776.00	477,651.00	168.7%
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	22,404.01	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		

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	491,831.00	72,986.55	450,000.00	(41,831.00)	-8.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			526,831.00	526,831.00	132,385.56	485,000.00	(41,831.00)	-7.9%
TOTAL, REVENUES			20,847,165.00	21,376,032.00	3,628,305.70	22,239,373.00	863,341.00	4.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,782,671.00	5,912,598.00	1,736,570.83	5,950,008.80	(37,410.80)	-0.6%
Certificated Pupil Support Salaries		1200	0.00	17,561.00	3,512.08	17,560.40	.60	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	800,303.00	1,083,883.00	372,108.09	1,121,700.04	(37,817.04)	-3.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,582,974.00	7,014,042.00	2,112,191.00	7,089,269.24	(75,227.24)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	248,772.00	248,772.00	166,551.76	659,837.48	(411,065.48)	-165.2%
Classified Support Salaries		2200	566,254.00	566,254.00	209,906.05	572,162.73	(5,908.73)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	324,915.00	324,915.00	107,506.25	325,051.64	(136.64)	0.0%
Clerical, Technical and Office Salaries		2400	740,995.00	778,556.00	249,760.54	822,403.50	(43,847.50)	-5.6%
Other Classified Salaries		2900	550,296.00	550,296.00	156,777.64	536,233.49	14,062.51	2.6%
TOTAL, CLASSIFIED SALARIES			2,431,232.00	2,468,793.00	890,502.24	2,915,688.84	(446,895.84)	-18.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,274,703.00	1,309,098.00	385,201.45	1,352,556.24	(43,458.24)	-3.3%
PERS		3201-3202	557,195.00	584,117.00	198,982.33	634,604.93	(50,487.93)	-8.6%
OASDI/Medicare/Alternative		3301-3302	274,229.00	280,251.00	91,890.00	299,502.83	(19,251.83)	-6.9%
Health and Welfare Benefits		3401-3402	1,041,277.00	1,069,415.00	311,259.97	1,165,001.75	(95,586.75)	-8.9%
Unemployment Insurance		3501-3502	43,896.00	45,349.00	14,202.46	48,063.22	(2,714.22)	-6.0%
Workers' Compensation		3601-3602	159,591.00	164,682.00	51,548.26	174,836.34	(10,154.34)	-6.2%
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	3,452,912.00	1,037,397.82	3,674,565.31	(221,653.31)	-6.4%
BOOKS AND SUPPLIES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	973,750.00	222,995.65	455,750.00	518,000.00	53.2%
Noncapitalized Equipment		4400	59,500.00	59,500.00	10,543.84	84,500.00	(25,000.00)	-42.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			432,250.00	1,033,250.00	233,539.49	540,250.00	493,000.00	47.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,728,500.00	1,737,000.00	694,112.43	1,894,112.43	(157,112.43)	-9.0%
Travel and Conferences		5200	173,800.00	173,800.00	26,848.98	173,800.00	0.00	0.0%
Dues and Memberships		5300	5,000.00	15,000.00	(3,922.00)	15,000.00	0.00	0.0%
Insurance		5400-5450	244,795.00	244,795.00	271,850.00	271,850.00	(27,055.00)	-11.1%
Operations and Housekeeping Services		5500	0.00	0.00	(2,784.12)	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,000.00	28,000.00	3,896.61	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	980,093.00	223,935.01	1,111,114.00	(131,021.00)	-13.4%
Communications		5900	60,000.00	60,000.00	16,565.76	102,750.00	(42,750.00)	-71.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,183,188.00	3,238,688.00	1,230,502.67	3,596,626.43	(357,938.43)	-11.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.00	0.00	(430,933.36)	430,933.36	New
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	(430,933.36)	430,933.36	New
TOTAL, EXPENDITURES			15,988,035.00	17,215,185.00	5,504,133.22	17,392,966.46	(177,781.46)	-1.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)	(5,390,605.00)	0.00	(5,007,712.56)	382,892.44	-7.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,390,605.00)	(5,390,605.00)	0.00	(5,007,712.56)	382,892.44	-7.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,390,605.00)	(5,390,605.00)	0.00	(5,007,712.56)	382,892.44	-7.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	344,666.00	344,666.00	0.00	358,408.00	13,742.00	4.0%
2) Federal Revenue		8100-8299	2,775,622.00	2,715,509.00	375,247.86	7,865,807.00	5,150,298.00	189.7%
3) Other State Revenue		8300-8599	5,899,826.00	5,899,826.00	1,128,344.99	8,753,917.00	2,854,091.00	48.4%
4) Other Local Revenue		8600-8799	868,684.00	868,684.00	286,004.00	1,029,145.00	160,461.00	18.5%
5) TOTAL, REVENUES			9,888,798.00	9,828,685.00	1,789,596.85	18,007,277.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,215,047.00	3,177,447.00	528,872.99	1,831,174.01	1,346,272.99	42.4%
2) Classified Salaries		2000-2999	2,545,657.00	2,517,006.00	626,918.46	2,066,996.35	450,009.65	17.9%
3) Employee Benefits		3000-3999	2,699,072.00	2,699,072.00	441,726.29	2,475,342.27	223,729.73	8.3%
4) Books and Supplies		4000-4999	1,134,164.00	1,136,164.00	680,725.48	1,335,337.92	(199,173.92)	-17.5%
5) Services and Other Operating Expenditures		5000-5999	5,489,087.00	5,545,225.00	1,299,861.99	6,294,063.73	(748,838.73)	-13.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	150,000.00	(150,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	430,933.36	(430,933.36)	New
9) TOTAL, EXPENDITURES			15,083,027.00	15,074,914.00	3,578,105.21	14,583,847.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,194,229.00)	(5,246,229.00)	(1,788,508.36)	3,423,429.36		
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	5,390,605.00	0.00	5,007,712.56	(382,892.44)	-7.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,390,605.00	5,390,605.00	0.00	5,007,712.56		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			196,376.00	144,376.00	(1,788,508.36)	8,431,141.92		
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	2,924,728.00		11,211,491.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,142,495.00	2,924,728.00		11,211,491.99		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	344,666.00	344,666.00	0.00	358,408.00	13,742.00	4.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			344,666.00	344,666.00	0.00	358,408.00	13,742.00	4.0%
FEDERAL REVENUE								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	412,526.00	412,526.00	(511,140.00)	511,140.00	98,614.00	23.9%
Special Education Discretionary Grants		8182	49,185.00	49,185.00	(47,041.00)	47,041.00	(2,144.00)	-4.4%
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	410,784.00	523.98	411,308.00	524.00	0.1%
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	94,737.00	776.00	61,351.00	(33,386.00)	-35.2%
Title III, Part A, Immigrant Student Program	4201	8290	14,863.00	14,863.00	16,257.00	41,487.00	26,624.00	179.1%
Title III, Part A, English Learner Program	4203	8290	104,934.00	104,934.00	93,167.00	416,445.00	311,511.00	296.9%
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	37,600.00	753.00	37,199.00	(401.00)	-1.1%
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	1,590,880.00	821,951.88	6,339,836.00	4,748,956.00	298.5%
TOTAL, FEDERAL REVENUE			2,775,622.00	2,715,509.00	375,247.86	7,865,807.00	5,150,298.00	189.7%
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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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	5,209,770.00	5,209,770.00	1,054,133.00	8,063,861.00	2,854,091.00	54.8%
TOTAL, OTHER STATE REVENUE			5,899,826.00	5,899,826.00	1,128,344.99	8,753,917.00	2,854,091.00	48.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	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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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	7,247.00	7,247.00	0.00	7,698.00	451.00	6.2%
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	861,437.00	286,004.00	1,021,447.00	160,010.00	18.6%
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	868,684.00	286,004.00	1,029,145.00	160,461.00	18.5%
TOTAL, REVENUES			9,888,798.00	9,828,685.00	1,789,596.85	18,007,277.00	8,178,592.00	83.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,434,534.00	1,396,934.00	314,988.93	1,117,841.65	279,092.35	20.0%
Certificated Pupil Support Salaries		1200	798,984.00	798,984.00	84,186.98	304,002.82	494,981.18	62.0%
Certificated Supervisors' and Administrators' Salaries		1300	981,529.00	981,529.00	129,697.08	409,329.54	572,199.46	58.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,215,047.00	3,177,447.00	528,872.99	1,831,174.01	1,346,272.99	42.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,040,468.00	2,011,817.00	529,852.12	1,747,291.22	264,525.78	13.1%
Classified Support Salaries		2200	136,576.00	136,576.00	38,457.67	113,755.75	22,820.25	16.7%
Classified Supervisors' and Administrators' Salaries		2300	122,028.00	122,028.00	47,315.40	131,265.47	(9,237.47)	-7.6%
Clerical, Technical and Office Salaries		2400	166,585.00	166,585.00	11,293.27	74,433.91	92,151.09	55.3%
Other Classified Salaries		2900	80,000.00	80,000.00	0.00	250.00	79,750.00	99.7%
TOTAL, CLASSIFIED SALARIES			2,545,657.00	2,517,006.00	626,918.46	2,066,996.35	450,009.65	17.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,645,648.00	1,645,648.00	141,221.13	1,453,124.38	192,523.62	11.7%
PERS		3201-3202	411,648.00	411,648.00	116,662.01	390,050.03	21,597.97	5.2%
OASDI/Medicare/Alternative		3301-3302	201,634.00	201,634.00	45,922.53	151,863.27	49,770.73	24.7%
Health and Welfare Benefits		3401-3402	327,357.00	327,357.00	110,494.48	391,270.21	(63,913.21)	-19.5%
Unemployment Insurance		3501-3502	24,572.00	24,572.00	5,900.08	19,202.80	5,369.20	21.9%
Workers' Compensation		3601-3602	88,213.00	88,213.00	21,526.06	69,831.58	18,381.42	20.8%
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	2,699,072.00	441,726.29	2,475,342.27	223,729.73	8.3%
BOOKS AND SUPPLIES								

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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	1,106,164.00	680,725.48	1,305,337.92	(199,173.92)	-18.0%
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			1,134,164.00	1,136,164.00	680,725.48	1,335,337.92	(199,173.92)	-17.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	176,667.00	221,667.00	97,462.59	693,667.00	(472,000.00)	-212.9%
Travel and Conferences		5200	0.00	0.00	1,235.98	11,778.00	(11,778.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,500.00	100,500.00	41,276.30	177,750.00	(77,250.00)	-76.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,500.00	21,500.00	3,380.40	22,250.00	(750.00)	-3.5%
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	5,201,558.00	1,156,506.72	5,388,618.73	(187,060.73)	-3.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,489,087.00	5,545,225.00	1,299,861.99	6,294,063.73	(748,838.73)	-13.5%
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	150,000.00	(150,000.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	150,000.00	(150,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	430,933.36	(430,933.36)	New
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	430,933.36	(430,933.36)	New
TOTAL, EXPENDITURES			15,083,027.00	15,074,914.00	3,578,105.21	14,583,847.64	491,066.36	3.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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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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	5,390,605.00	0.00	5,007,712.56	(382,892.44)	-7.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			5,390,605.00	5,390,605.00	0.00	5,007,712.56	(382,892.44)	-7.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,390,605.00	5,390,605.00	0.00	5,007,712.56	382,892.44	7.1%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	20,381,875.00	20,910,742.00	3,484,063.49	21,352,005.00	441,263.00	2.1%
2) Federal Revenue		8100-8299	2,775,622.00	2,715,509.00	375,247.86	7,865,807.00	5,150,298.00	189.7%
3) Other State Revenue		8300-8599	6,182,951.00	6,182,951.00	1,140,201.64	9,514,693.00	3,331,742.00	53.9%
4) Other Local Revenue		8600-8799	1,395,515.00	1,395,515.00	418,389.56	1,514,145.00	118,630.00	8.5%
5) TOTAL, REVENUES			30,735,963.00	31,204,717.00	5,417,902.55	40,246,650.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,798,021.00	10,191,489.00	2,641,063.99	8,920,443.25	1,271,045.75	12.5%
2) Classified Salaries		2000-2999	4,976,889.00	4,985,799.00	1,517,420.70	4,982,685.19	3,113.81	0.1%
3) Employee Benefits		3000-3999	6,049,963.00	6,151,984.00	1,479,124.11	6,149,907.58	2,076.42	0.0%
4) Books and Supplies		4000-4999	1,566,414.00	2,169,414.00	914,264.97	1,875,587.92	293,826.08	13.5%
5) Services and Other Operating Expenditures		5000-5999	8,672,275.00	8,783,913.00	2,530,364.66	9,890,690.16	(1,106,777.16)	-12.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	150,000.00	(150,000.00)	New
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	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,071,062.00	32,290,099.00	9,082,238.43	31,976,814.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(335,099.00)	(1,085,382.00)	(3,664,335.88)	8,269,835.90		
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)			(335,099.00)	(1,085,382.00)	(3,664,335.88)	8,269,835.90		
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	6,813,222.00		16,168,437.20		
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	2,924,728.00		11,211,491.99		
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	4,314,517.00	3,888,494.00		4,956,945.21		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,556,901.00	11,085,768.00	3,353,668.00	11,390,914.00	305,146.00	2.8%
Education Protection Account State Aid - Current Year		8012	292,091.00	292,091.00	76,629.00	298,262.00	6,171.00	2.1%
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	44,089.00	0.00	45,461.00	1,372.00	3.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	7,562,968.00	7,562,968.00	1,176.79	7,623,935.00	60,967.00	0.8%
Unsecured Roll Taxes		8042	252,009.00	252,009.00	0.00	257,714.00	5,705.00	2.3%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	225,290.00	225,290.00	52,589.70	310,118.00	84,828.00	37.7%
Education Revenue Augmentation Fund (ERAF)		8045	739,746.00	739,746.00	0.00	703,823.00	(35,923.00)	-4.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	364,115.00	364,115.00	0.00	363,370.00	(745.00)	-0.2%
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	20,566,076.00	3,484,063.49	20,993,597.00	427,521.00	2.1%
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	344,666.00	0.00	358,408.00	13,742.00	4.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,381,875.00	20,910,742.00	3,484,063.49	21,352,005.00	441,263.00	2.1%
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	412,526.00	(511,140.00)	511,140.00	98,614.00	23.9%
Special Education Discretionary Grants		8182	49,185.00	49,185.00	(47,041.00)	47,041.00	(2,144.00)	-4.4%
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	410,784.00	523.98	411,308.00	524.00	0.1%
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	94,737.00	776.00	61,351.00	(33,386.00)	-35.2%
Title III, Part A, Immigrant Student Program	4201	8290	14,863.00	14,863.00	16,257.00	41,487.00	26,624.00	179.1%
Title III, Part A, English Learner Program	4203	8290	104,934.00	104,934.00	93,167.00	416,445.00	311,511.00	296.9%
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	37,600.00	753.00	37,199.00	(401.00)	-1.1%
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	1,590,880.00	821,951.88	6,339,836.00	4,748,956.00	298.5%
TOTAL, FEDERAL REVENUE			2,775,622.00	2,715,509.00	375,247.86	7,865,807.00	5,150,298.00	189.7%
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	49,873.00	0.00	45,528.00	(4,345.00)	-8.7%
Lottery - Unrestricted and Instructional Materials		8560	300,416.00	300,416.00	24,779.61	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%

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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	5,219,770.00	5,219,770.00	1,054,133.00	8,555,857.00	3,336,087.00	63.9%
TOTAL, OTHER STATE REVENUE			6,182,951.00	6,182,951.00	1,140,201.64	9,514,693.00	3,331,742.00	53.9%
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	22,404.01	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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All Other Local Revenue		8699	499,078.00	499,078.00	72,986.55	457,698.00	(41,380.00)	-8.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	861,437.00	861,437.00	286,004.00	1,021,447.00	160,010.00	18.6%
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	1,395,515.00	418,389.56	1,514,145.00	118,630.00	8.5%
TOTAL, REVENUES			30,735,963.00	31,204,717.00	5,417,902.55	40,246,650.00	9,041,933.00	29.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,217,205.00	7,309,532.00	2,051,559.76	7,067,850.45	241,681.55	3.3%
Certificated Pupil Support Salaries		1200	798,984.00	816,545.00	87,699.06	321,563.22	494,981.78	60.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,781,832.00	2,065,412.00	501,805.17	1,531,029.58	534,382.42	25.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,798,021.00	10,191,489.00	2,641,063.99	8,920,443.25	1,271,045.75	12.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,289,240.00	2,260,589.00	696,403.88	2,407,128.70	(146,539.70)	-6.5%
Classified Support Salaries		2200	702,830.00	702,830.00	248,363.72	685,918.48	16,911.52	2.4%
Classified Supervisors' and Administrators' Salaries		2300	446,943.00	446,943.00	154,821.65	456,317.11	(9,374.11)	-2.1%
Clerical, Technical and Office Salaries		2400	907,580.00	945,141.00	261,053.81	896,837.41	48,303.59	5.1%
Other Classified Salaries		2900	630,296.00	630,296.00	156,777.64	536,483.49	93,812.51	14.9%
TOTAL, CLASSIFIED SALARIES			4,976,889.00	4,985,799.00	1,517,420.70	4,982,685.19	3,113.81	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,920,351.00	2,954,746.00	526,422.58	2,805,680.62	149,065.38	5.0%
PERS		3201-3202	968,843.00	995,765.00	315,644.34	1,024,654.96	(28,889.96)	-2.9%
OASDI/Medicare/Alternative		3301-3302	475,863.00	481,885.00	137,812.53	451,366.10	30,518.90	6.3%
Health and Welfare Benefits		3401-3402	1,368,634.00	1,396,772.00	421,754.45	1,556,271.96	(159,499.96)	-11.4%
Unemployment Insurance		3501-3502	68,468.00	69,921.00	20,102.54	67,266.02	2,654.98	3.8%
Workers' Compensation		3601-3602	247,804.00	252,895.00	73,074.32	244,667.92	8,227.08	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	6,151,984.00	1,479,124.11	6,149,907.58	2,076.42	0.0%
BOOKS AND SUPPLIES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	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	2,079,914.00	903,721.13	1,761,087.92	318,826.08	15.3%
Noncapitalized Equipment		4400	59,500.00	59,500.00	10,543.84	84,500.00	(25,000.00)	-42.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,566,414.00	2,169,414.00	914,264.97	1,875,587.92	293,826.08	13.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,905,167.00	1,958,667.00	791,575.02	2,587,779.43	(629,112.43)	-32.1%
Travel and Conferences		5200	173,800.00	173,800.00	28,084.96	185,578.00	(11,778.00)	-6.8%
Dues and Memberships		5300	5,000.00	15,000.00	(3,922.00)	15,000.00	0.00	0.0%
Insurance		5400-5450	244,795.00	244,795.00	271,850.00	271,850.00	(27,055.00)	-11.1%
Operations and Housekeeping Services		5500	100,500.00	100,500.00	38,492.18	177,750.00	(77,250.00)	-76.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,500.00	49,500.00	7,277.01	50,250.00	(750.00)	-1.5%
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	6,181,651.00	1,380,441.73	6,499,732.73	(318,081.73)	-5.1%
Communications		5900	60,000.00	60,000.00	16,565.76	102,750.00	(42,750.00)	-71.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,672,275.00	8,783,913.00	2,530,364.66	9,890,690.16	(1,106,777.16)	-12.6%
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	150,000.00	(150,000.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	150,000.00	(150,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			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	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			31,071,062.00	32,290,099.00	9,082,238.43	31,976,814.10	313,284.90	1.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	1,617,303.04
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	127,603.25
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	2,979,622.00
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	744,905.00
3217	Expanded Learning Opportunities (ELO) Grant: GEER II	42,851.00
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	121,712.00
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	209,810.00
3225	After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Summer Learning Programs	240,000.00
4201	ESSA: Title III, Immigrant Student Program	26,624.00
4203	ESSA: Title III, English Learner Student Program	178,318.00
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	18,624.00
6266	Educator Effectiveness, FY 2021-22	174,364.94
6271	National Board for Professional Teaching Standards Certification Incentive Program	5,000.00
6547	Special Education Early Intervention Preschool Grant	348,274.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	867,910.00
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		11,211,491.99

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	1,443,902.00	400,264.00	1,945,254.00	501,352.00	34.7%
4) Other Local Revenue		8600-8799	0.00	0.00	518.44	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,443,902.00	1,443,902.00	400,782.44	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	1,443,902.00	243,185.09	1,945,254.00	(501,352.00)	-34.7%
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			1,443,902.00	1,443,902.00	243,185.09	1,945,254.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	157,597.35	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	157,597.35	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	1,443,902.00	400,264.00	1,945,254.00	501,352.00	34.7%
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	1,443,902.00	400,264.00	1,945,254.00	501,352.00	34.7%
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	518.44	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	518.44	0.00	0.00	0.0%
TOTAL, REVENUES			1,443,902.00	1,443,902.00	400,782.44	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	1,317,850.00	243,185.09	1,945,254.00	(627,404.00)	-47.6%
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	126,052.00	0.00	0.00	126,052.00	100.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,443,902.00	1,443,902.00	243,185.09	1,945,254.00	(501,352.00)	-34.7%
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	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	1,443,902.00	243,185.09	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	990,000.00	194,257.07	1,037,202.87	47,202.87	4.8%
3) Other State Revenue		8300-8599	68,600.00	68,600.00	11,932.50	204,905.95	136,305.95	198.7%
4) Other Local Revenue		8600-8799	500.00	500.00	1,137.16	2,000.00	1,500.00	300.0%
5) TOTAL, REVENUES			1,059,100.00	1,059,100.00	207,326.73	1,244,108.82		
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	308,767.00	101,552.27	343,962.83	(35,195.83)	-11.4%
3) Employee Benefits		3000-3999	143,185.00	143,185.00	44,710.33	151,745.99	(8,560.99)	-6.0%
4) Books and Supplies		4000-4999	393,500.00	393,500.00	116,746.06	450,150.00	(56,650.00)	-14.4%
5) Services and Other Operating Expenditures		5000-5999	266,350.00	266,350.00	92,047.19	298,250.00	(31,900.00)	-12.0%
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			1,111,802.00	1,111,802.00	355,055.85	1,244,108.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,702.00)	(52,702.00)	(147,729.12)	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)			(52,702.00)	(52,702.00)	(147,729.12)	0.00		
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	328,949.00		381,651.00		
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	195,253.00	328,949.00		381,651.00		
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	990,000.00	990,000.00	194,257.07	1,037,202.87	47,202.87	4.8%
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	990,000.00	194,257.07	1,037,202.87	47,202.87	4.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	68,600.00	68,600.00	11,932.50	204,905.95	136,305.95	198.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			68,600.00	68,600.00	11,932.50	204,905.95	136,305.95	198.7%
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	500.00	1,137.16	2,000.00	1,500.00	300.0%
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	500.00	1,137.16	2,000.00	1,500.00	300.0%
TOTAL, REVENUES			1,059,100.00	1,059,100.00	207,326.73	1,244,108.82		
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	308,767.00	101,552.27	343,962.83	(35,195.83)	-11.4%
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	308,767.00	101,552.27	343,962.83	(35,195.83)	-11.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	77,152.00	77,152.00	24,056.66	80,921.33	(3,769.33)	-4.9%
OASDI/Medicare/Alternative		3301-3302	21,493.00	21,493.00	7,189.14	23,750.65	(2,257.65)	-10.5%
Health and Welfare Benefits		3401-3402	37,665.00	37,665.00	11,197.30	39,575.36	(1,910.36)	-5.1%
Unemployment Insurance		3501-3502	1,407.00	1,407.00	469.84	1,552.33	(145.33)	-10.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	5,468.00	5,468.00	1,797.39	5,946.32	(478.32)	-8.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			143,185.00	143,185.00	44,710.33	151,745.99	(8,560.99)	-6.0%
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	8,500.00	8,500.00	16,681.05	27,400.00	(18,900.00)	-222.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	385,000.00	385,000.00	100,065.01	422,750.00	(37,750.00)	-9.8%
TOTAL, BOOKS AND SUPPLIES			393,500.00	393,500.00	116,746.06	450,150.00	(56,650.00)	-14.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	240,000.00	240,000.00	79,653.00	259,150.00	(19,150.00)	-8.0%
Travel and Conferences		5200	0.00	0.00	362.53	500.00	(500.00)	New
Dues and Memberships		5300	250.00	250.00	0.00	0.00	250.00	100.0%
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	26,100.00	12,031.66	38,600.00	(12,500.00)	-47.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			266,350.00	266,350.00	92,047.19	298,250.00	(31,900.00)	-12.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	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	1,111,802.00	355,055.85	1,244,108.82		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers 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 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)	339,385.13
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	39,202.87
5810	Other Restricted Federal	3,063.00
Total, Restricted Balance		381,651.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,000.00	32,691.19	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	32,691.19	50,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,000,000.00	2,000,000.00	2,379,661.52	13,160,500.00	(11,160,500.00)	-558.0%
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	2,000,000.00	2,379,661.52	13,160,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,950,000.00)	(1,950,000.00)	(2,346,970.33)	(13,110,500.00)		
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)	(1,950,000.00)	(2,346,970.33)	(13,110,500.00)		
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	12,452,332.00		1,291,831.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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) 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	12,452,332.00		1,291,831.78		
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	32,691.19	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	32,691.19	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	32,691.19	50,000.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,000,000.00	2,379,661.52	13,160,500.00	(11,160,500.00)	-558.0%
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	2,000,000.00	2,379,661.52	13,160,500.00	(11,160,500.00)	-558.0%

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 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								
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	2,000,000.00	2,379,661.52	13,160,500.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER 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	1,010,000.00	5,555.97	255,000.00	(755,000.00)	-74.8%
5) TOTAL, REVENUES			1,010,000.00	1,010,000.00	5,555.97	255,000.00		
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	415,000.00	5,379.93	255,000.00	160,000.00	38.6%
6) Capital Outlay		6000-6999	0.00	0.00	57,138.38	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			415,000.00	415,000.00	62,518.31	255,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			595,000.00	595,000.00	(56,962.34)	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	595,000.00	(56,962.34)	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	2,869,497.00		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	595,000.00		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	5,555.97	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,000,000.00	1,000,000.00	0.00	245,000.00	(755,000.00)	-75.5%
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	1,010,000.00	5,555.97	255,000.00	(755,000.00)	-74.8%
TOTAL, REVENUES			1,010,000.00	1,010,000.00	5,555.97	255,000.00		
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	415,000.00	5,379.93	255,000.00	160,000.00	38.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			415,000.00	415,000.00	5,379.93	255,000.00	160,000.00	38.6%
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	57,138.38	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	57,138.38	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

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								
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	415,000.00	62,518.31	255,000.00		
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 budget adoption.

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	1,444.71	1,478.35		
	Charter School	0.00	0.00		
	Total ADA	1,444.71	1,478.35	2.3%	Not Met
1st Subsequent Year (2023-24)	District Regular	1,433.75	1,433.75		
	Charter School	0.00	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 NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District recorded an increase in enrollment from 1472 students (District, excluding County Office of Education) in FY 2021/22 up to 1536 in FY 2022/23. The corresponding increase in actual ADA impacted the funded ADA for the current year, based on the average of the prior three fiscal year formula used in the most recent iteration of the LCFF Calculator.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	1,472.00	4.3%	Not Met
	Charter School			
	Total Enrollment	1,472.00		
1st Subsequent Year (2023-24)	District Regular	1,472.00	4.3%	Not Met
	Charter School			
	Total Enrollment	1,472.00		
2nd Subsequent Year (2024-25)	District Regular	1,472.00	4.3%	Not Met
	Charter School			
	Total Enrollment	1,472.00		

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District recorded an increase in enrollment from 1472 students (District, excluding County Office of Education) in FY 2021/22 up to 1536 in FY 2022/23. This increased enrollment assumption is being held static into the subsequent two fiscal years.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)			
District Regular	1,517	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	1,300	1,472	
Charter School	0		
Total ADA/Enrollment	1,300	1,472	88.3%
Historical Average Ratio:			93.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.4%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	1,403	1,536		
Charter School	0			
Total ADA/Enrollment	1,403	1,536	91.3%	Met
1st Subsequent Year (2023-24)				
District Regular	1,388	1,536		
Charter School				
Total ADA/Enrollment	1,388	1,536	90.4%	Met
2nd Subsequent Year (2024-25)				
District Regular	1,388	1,536		
Charter School				
Total ADA/Enrollment	1,388	1,536	90.4%	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)

N/A

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	20,037,209.00	20,993,597.00	4.8%	Not Met
1st Subsequent Year (2023-24)	20,104,721.00	21,491,352.00	6.9%	Not Met
2nd Subsequent Year (2024-25)	19,953,116.00	21,769,352.00	9.1%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The increased LCFF Revenue assumptions are based largely on the increased enrollment and corresponding attendance realized in FY 2022/23.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2019-20)	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%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	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 (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	13,679,523.39	17,392,966.46	78.6%	Not Met
1st Subsequent Year (2023-24)	13,940,549.41	17,882,958.44	78.0%	Met
2nd Subsequent Year (2024-25)	14,219,548.54	18,380,184.23	77.4%	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)

Unrestricted expenditures related to salaries and benefits increased by \$278,999.13 between FY 2021/22 and FY 2022/23. The ratio of unrestricted expenditures as it related to salaries and benefits against total unrestricted expenditures exceeded the average (Standard) 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 budget adoption. Changes that exceed five percent in any major object category must be explained.

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget	Projected Year Totals		
	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	2,775,622.00	7,865,807.00	183.4%	Yes
1st Subsequent Year (2023-24)	3,043,121.00	1,197,708.00	-60.6%	Yes
2nd Subsequent Year (2024-25)	3,043,121.00	1,197,708.00	-60.6%	Yes

Explanation:
(required if Yes)

Federal Revenue assumptions have been updated according to the most up to date allocation scheduled available via the CDE.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	6,182,951.00	9,514,693.00	53.9%	Yes
1st Subsequent Year (2023-24)	5,179,401.75	2,452,559.00	-52.6%	Yes
2nd Subsequent Year (2024-25)	5,188,150.31	2,452,559.00	-52.7%	Yes

Explanation:
(required if Yes)

State Revenue assumptions have been updated according to the most up to date allocation scheduled available via the CDE.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	1,395,515.00	1,514,145.00	8.5%	Yes
1st Subsequent Year (2023-24)	1,421,576.00	1,514,145.00	6.5%	Yes
2nd Subsequent Year (2024-25)	1,448,418.00	1,514,145.00	4.5%	No

Explanation:
(required if Yes)

Local Revenue assumptions have been updated according to the most up to date property tax projections provided by the Sonoma County Office of Education.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	1,566,414.00	1,875,587.92	19.7%	Yes
1st Subsequent Year (2023-24)	1,282,873.00	1,207,918.96	-5.8%	Yes
2nd Subsequent Year (2024-25)	1,282,873.00	1,207,918.96	-5.8%	Yes

Explanation:
(required if Yes)

Supply expenditure assumptions have been updated to reflect usage benchmarked against the expiration date(s) associated with restricted revenue resources.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	8,672,275.00	9,890,690.16	14.0%	Yes
1st Subsequent Year (2023-24)	8,836,947.61	10,016,572.09	13.3%	Yes
2nd Subsequent Year (2024-25)	9,006,560.39	8,573,343.94	-4.8%	No

Explanation:
(required if Yes)

Services and Operating expenditure assumptions have been updated to reflect usage benchmarked against the expiration date(s) associated with restricted revenue resources.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	10,354,088.00	18,894,645.00	82.5%	Not Met
1st Subsequent Year (2023-24)	9,644,098.75	5,164,412.00	-46.5%	Not Met
2nd Subsequent Year (2024-25)	9,679,689.31	5,164,412.00	-46.6%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	10,238,689.00	11,766,278.08	14.9%	Not Met
1st Subsequent Year (2023-24)	10,119,820.61	11,224,491.05	10.9%	Not Met
2nd Subsequent Year (2024-25)	10,289,433.39	9,781,262.90	-4.9%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Federal Revenue assumptions have been updated according to the most up to date allocation scheduled available via the CDE.

Explanation:

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

State Revenue assumptions have been updated according to the most up to date allocation scheduled available via the CDE.

Explanation:

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

Local Revenue assumptions have been updated according to the most up to date property tax projections provided by the Sonoma County Office of Education.

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

Explanation:

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

Supply expenditure assumptions have been updated to reflect usage benchmarked against the expiration date(s) associated with restricted revenue resources.

Explanation:

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

Services and Operating expenditure assumptions have been updated to reflect usage benchmarked against the expiration date(s) associated with restricted revenue resources.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum	Contribution		
1.	OMMA/RMA Contribution	854,503.65	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)	816,772.00	

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

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

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

N/A

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)	15.5%	15.3%	14.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.2%	5.1%	4.9%

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)	(161,306.02)	17,392,966.46	.9%	Met
1st Subsequent Year (2023-24)	(103,119.44)	17,882,958.44	.6%	Met
2nd Subsequent Year (2024-25)	(322,345.23)	18,380,184.23	1.8%	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)	16,168,437.20	Met
1st Subsequent Year (2023-24)	11,507,274.64	Met
2nd Subsequent Year (2024-25)	8,150,013.36	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)	15,777,135.37	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,403.12	1,403.12	1,403.12
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):

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

Yes

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

a. Enter the name(s) of the SELPA(s): Sonoma County Office of Education

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

Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	31,976,814.10	31,675,334.56	30,649,433.28
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)	31,976,814.10	31,675,334.56	30,649,433.28
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	959,304.42	950,260.04	919,483.00

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
959,304.42	950,260.04	919,483.00

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)	4,956,945.21		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	4,853,825.77	4,531,480.54
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)	4,956,945.21	4,853,825.77	4,531,480.54
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.50%	15.32%	14.78%
District's Reserve Standard				
(Section 10B, Line 7):		959,304.42	950,260.04	919,483.00
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 budget adoption 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, however the plaintiffs' attorney indicated that they are no

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

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 budget adoption.

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(5,390,605.00)	(5,007,712.56)	-7.1%	(382,892.44)	Not Met
1st Subsequent Year (2023-24)	(5,552,323.15)	(4,957,289.00)	-10.7%	(595,034.15)	Not Met
2nd Subsequent Year (2024-25)	(5,718,892.84)	(4,957,289.00)	-13.3%	(761,603.84)	Not Met

1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

1c. Transfers Out, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The District's contribution from its General Fund to its Special Education Operations (Resource 6500) and Maintenance and Operations (Resource 8150) have been updated at 1st Interim to reflect projected expenditures.

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

Explanation:
(required if NOT met)

N/A

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

Explanation:
(required if NOT met)

N/A

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

Project Information:
(required if YES)

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

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

Yes

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

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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Capital Leases				
Certificates of Participation				
General Obligation Bonds	30	Bond Interest and Redemption Fund	Fund 51, Bond Interest and Redemption Fund	49,191,047
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL :				49,191,047

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	4,623,081	4,629,706	3,859,131	3,859,131
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	4,623,081	4,629,706	3,859,131	3,859,131

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

Yes

No

No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District's annual payments for long term commitments have increased related to issuance of new debt (i.e. General Obligation Bond, Election of 2020, Measure B). The increase will continue to be funded out of FUND 51. That said, the District did complete a BOND Refinance in the 2022 calendar year. Once the Bond Audit for the FY 2021/22 has been completed, the principal and interest payment schedule will be updated to reflect the new data.

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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

No

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

n/a

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

n/a

- 2 OPEB Liabilities

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

Budget Adoption

(Form 01CS, Item S7A)

First Interim

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)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

0.00

0.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

- d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

4. Comments:

N/A



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

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

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

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

- 3 Self-Insurance Contributions

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

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

	0.00
	0.00
	0.00

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

	0.00
	0.00
	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 budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	86.8	93.8	93.8	93.8

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

Yes

If No, continue with section S8B.

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	88.0	88.0	88.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

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

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

Classified (Non-management) - Other

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

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

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

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

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

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 budget adoption?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Total cost of other benefits

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

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?	Yes

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

Comments:
(optional)

Please reference the District's Narrative Report for additional insight into relevant budgetary changes included in this 1st Interim Report.

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	20,993,597.00	2.37%	21,491,352.00	1.29%	21,769,352.00
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	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(5,007,712.56)	(1.01%)	(4,957,289.00)	0.00%	(4,957,289.00)
6. Total (Sum lines A1 thru A5c)		17,231,660.44	3.18%	17,779,839.00	1.56%	18,057,839.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,089,269.24		7,226,063.44
b. Step & Column Adjustment				136,794.20		136,794.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,089,269.24	1.93%	7,226,063.44	1.89%	7,362,857.44
2. Classified Salaries						
a. Base Salaries				2,915,688.84		2,964,134.97
b. Step & Column Adjustment				48,446.13		48,446.13
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	2,915,688.84	1.66%	2,964,134.97	1.63%	3,012,581.10
3. Employee Benefits	3000-3999	3,674,565.31	2.06%	3,750,351.00	2.50%	3,844,110.00
4. Books and Supplies	4000-4999	540,250.00	0.00%	540,250.00	0.00%	540,250.00
5. Services and Other Operating Expenditures	5000-5999	3,596,626.43	3.50%	3,722,508.36	3.50%	3,852,796.15
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,500.00	(100.00%)	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(430,933.36)	(25.66%)	(320,349.33)	(27.45%)	(232,410.46)
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)		17,392,966.46	2.82%	17,882,958.44	2.78%	18,380,184.23
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(161,306.02)		(103,119.44)		(322,345.23)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,118,251.23		4,956,945.21		4,853,825.77
2. Ending Fund Balance (Sum lines C and D1)		4,956,945.21		4,853,825.77		4,531,480.54
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						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	4,956,945.21				
2. Unassigned/Unappropriated	9790	0.00		4,853,825.77		4,531,480.54
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,956,945.21		4,853,825.77		4,531,480.54
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,956,945.21		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		4,853,825.77		4,531,480.54
(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)		4,956,945.21		4,853,825.77		4,531,480.54
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	358,408.00	0.00%	358,408.00	0.00%	358,408.00
2. Federal Revenues	8100-8299	7,865,807.00	(84.77%)	1,197,708.00	0.00%	1,197,708.00
3. Other State Revenues	8300-8599	8,753,917.00	(80.67%)	1,691,783.00	0.00%	1,691,783.00
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	5,007,712.56	(1.01%)	4,957,289.00	0.00%	4,957,289.00
6. Total (Sum lines A1 thru A5c)		23,014,989.56	(59.88%)	9,234,333.00	0.00%	9,234,333.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,831,174.01		1,874,222.01
b. Step & Column Adjustment				43,048.00		43,048.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,831,174.01	2.35%	1,874,222.01	2.30%	1,917,270.01
2. Classified Salaries						
a. Base Salaries				2,066,996.35		2,098,846.09
b. Step & Column Adjustment				31,849.74		31,849.74
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	2,066,996.35	1.54%	2,098,846.09	1.52%	2,130,695.83
3. Employee Benefits	3000-3999	2,475,342.27	2.50%	2,537,226.00	2.50%	2,600,656.00
4. Books and Supplies	4000-4999	1,335,337.92	(50.00%)	667,668.96	0.00%	667,668.96
5. Services and Other Operating Expenditures	5000-5999	6,294,063.73	0.00%	6,294,063.73	(25.00%)	4,720,547.79
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	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	430,933.36	(25.66%)	320,349.33	(27.45%)	232,410.46
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)		14,583,847.64	(5.43%)	13,792,376.12	(11.04%)	12,269,249.05
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		8,431,141.92		(4,558,043.12)		(3,034,916.05)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,780,350.07		11,211,491.99		6,653,448.87
2. Ending Fund Balance (Sum lines C and D1)		11,211,491.99		6,653,448.87		3,618,532.82
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	11,211,491.99		6,653,448.87		3,618,532.82
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)		11,211,491.99		6,653,448.87		3,618,532.82
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.						
Assumptions are included in the narrative portion of the 1st Interim Report.						

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	21,352,005.00	2.33%	21,849,760.00	1.27%	22,127,760.00
2. Federal Revenues	8100-8299	7,865,807.00	(84.77%)	1,197,708.00	0.00%	1,197,708.00
3. Other State Revenues	8300-8599	9,514,693.00	(74.22%)	2,452,559.00	0.00%	2,452,559.00
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%	0.00
6. Total (Sum lines A1 thru A5c)		40,246,650.00	(32.88%)	27,014,172.00	1.03%	27,292,172.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,920,443.25		9,100,285.45
b. Step & Column Adjustment				179,842.20		179,842.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,920,443.25	2.02%	9,100,285.45	1.98%	9,280,127.45
2. Classified Salaries						
a. Base Salaries				4,982,685.19		5,062,981.06
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	4,982,685.19	1.61%	5,062,981.06	1.59%	5,143,276.93
3. Employee Benefits	3000-3999	6,149,907.58	2.24%	6,287,577.00	2.50%	6,444,766.00
4. Books and Supplies	4000-4999	1,875,587.92	(35.60%)	1,207,918.96	0.00%	1,207,918.96
5. Services and Other Operating Expenditures	5000-5999	9,890,690.16	1.27%	10,016,572.09	(14.41%)	8,573,343.94
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	(100.00%)	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		31,976,814.10	(.94%)	31,675,334.56	(3.24%)	30,649,433.28
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		8,269,835.90		(4,661,162.56)		(3,357,261.28)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		7,898,601.30		16,168,437.20		11,507,274.64
2. Ending Fund Balance (Sum lines C and D1)		16,168,437.20		11,507,274.64		8,150,013.36
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	11,211,491.99		6,653,448.87		3,618,532.82
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	4,956,945.21		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		4,853,825.77		4,531,480.54
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,168,437.20		11,507,274.64		8,150,013.36
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	4,956,945.21		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		4,853,825.77		4,531,480.54
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)		4,956,945.21		4,853,825.77		4,531,480.54
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.50%		15.32%		14.78%
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):						
Sonoma County Office of Education						
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)						
		1,403.12		1,403.12		1,403.12
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		31,976,814.10		31,675,334.56		30,649,433.28
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)		31,976,814.10		31,675,334.56		30,649,433.28
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)		959,304.42		950,260.04		919,483.00
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)		959,304.42		950,260.04		919,483.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Projected Monthly Cash Flow- General Fund
Fiscal Year 2022/23
1st Interim

Bellevue Union School District

	Actual	Actual	Actual	Actual	Actual
	July	August	September	October	November
A. BEGINNING CASH	8,481,449.60	8,243,547.96	6,538,513.93	5,072,458.27	4,440,172.91
B. RECEIPTS:					
LCFF					
State Aid	598,869.00	598,869.00	1,154,594.00	1,077,965.00	1,077,965.00
Property Tax	0.00	14,919.02	23,489.95	15,357.52	21,315.50
Other	172,333.00	0.00	(172,333.00)	0.00	0.00
Federal Revenues	232,213.00	756,815.00	(558,074.00)	(55,706.14)	0.00
State Revenues	403,544.58	21,543.42	307,093.71	408,019.93	1,740,792.00
Local Revenues	53,301.39	88,328.93	128,925.00	147,834.24	126,929.97
Interfund Transfers In	0.00	0.00	0.00	0.00	1.86
TOTAL RECEIPTS	1,460,260.97	1,480,475.37	883,695.66	1,593,470.55	2,967,004.33
C. DISBURSEMENTS					
Certificated Salaries	151,950.89	832,986.09	840,540.26	815,586.75	821,354.44
Classified Salaries	132,910.74	454,232.75	455,784.39	474,492.82	456,427.29
Benefits	121,748.09	455,639.27	468,723.33	433,013.42	472,259.93
Supplies	286,755.27	37,294.91	315,375.59	274,839.20	209,587.52
Services	266,745.35	602,990.04	1,225,575.95	435,053.32	1,189,552.65
Capital Outlays	0.00	0.00	0.00	0.00	0.00
Other Outgo	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	0.00	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	3,149,181.83
D. BALANCE SHEET ITEMS					
Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	153,422.58	805,511.25	126,541.18	129.57
Due From Other Funds	0.00	0.00	30,000.00	133,931.72	0.00
Stores	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS	0.00	153,422.58	835,511.25	260,472.90	129.57
Accounts Payable	(738,052.27)	(277,342.92)	120,884.14	(48,063.32)	(238,930.89)
Due To Other Funds	0.00	0.00	(147.19)	0.00	0.00
Unearned Revenue	0.00	(678,446.00)	0.00	(5,179.98)	0.00
SUBTOTAL LIABILITIES	(738,052.27)	(955,788.92)	120,736.95	(53,243.30)	(238,930.89)
TOTAL BALANCE SHEET ITEMS	(738,052.27)	(802,366.34)	956,248.20	207,229.60	(238,801.32)
E. NET INCOME (B - C + D)	(237,901.64)	(1,705,034.03)	(1,466,055.66)	(632,285.36)	(420,978.82)
F. ENDING CASH (A + E)	8,243,547.96	6,538,513.93	5,072,458.27	4,440,172.91	4,019,194.09

Projected Monthly Cash Flow- General Fund
Fiscal Year 2022/23
1st Interim

Bellevue Union School District

	Projected December	Projected January	Projected February	Projected March	Projected April
A. BEGINNING CASH	4,019,194.09	9,218,057.08	10,009,206.31	9,619,764.09	9,954,272.31
B. RECEIPTS:					
LCFF					
State Aid	1,181,516.54	1,088,992.27	0.00	2,042,842.03	976,663.66
Property Tax	5,155,925.71	28,163.79	31,589.92	19,148.03	3,182,625.91
Other	0.00	0.00	0.00	18,561.73	0.00
Federal Revenues	0.00	1,072,723.12	2,129,523.52	(120,850.25)	762,595.79
State Revenues	627,904.97	843,599.95	137,215.70	528,718.66	1,171,953.05
Local Revenues	444,795.02	64,006.36	32,561.67	205,789.74	120,608.42
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	7,410,142.24	3,097,485.49	2,330,890.80	2,694,209.94	6,214,446.83
C. DISBURSEMENTS					
Certificated Salaries	788,485.92	794,758.76	812,793.46	815,493.86	813,870.71
Classified Salaries	428,556.72	435,688.64	442,285.68	453,810.55	450,378.18
Benefits	420,202.82	446,151.00	434,069.44	433,529.04	451,193.91
Supplies	68,435.85	(29,563.38)	24,998.89	99,132.27	94,621.38
Services	505,726.72	659,430.03	1,006,185.55	557,421.24	824,944.06
Capital Outlays	0.00	0.00	0.00	0.00	0.00
Other Outgo	(128.78)	(128.78)	0.00	314.76	157.38
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	2,211,279.25	2,306,336.26	2,720,333.02	2,359,701.72	2,635,165.62
D. BALANCE SHEET ITEMS					
Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS	0.00	0.00	0.00	0.00	0.00
Accounts Payable	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00
E. NET INCOME (B - C + D)	5,198,862.99	791,149.23	(389,442.22)	334,508.22	3,579,281.22
F. ENDING CASH (A + E)	9,218,057.08	10,009,206.31	9,619,764.09	9,954,272.31	13,533,553.52

Projected Monthly Cash Flow- General Fund
Fiscal Year 2022/23
1st Interim

Bellevue Union School District

	Projected	Projected	
	May	June	Total
A. BEGINNING CASH	13,533,553.52	12,187,011.89	8,481,449.60
B. RECEIPTS:			
LCFF			
State Aid	976,663.66	615,973.83	11,390,914.00
Property Tax	220,729.31	591,156.34	9,304,421.00
Other	0.00	279,700.27	298,262.00
Federal Revenues	0.00	3,646,566.97	7,865,807.00
State Revenues	350,204.28	2,974,102.75	9,514,693.00
Local Revenues	103,440.61	(2,376.34)	1,514,145.00
Interfund Transfers In	0.00	(1.86)	0.00
TOTAL RECEIPTS	1,651,037.86	8,105,121.96	39,888,242.00
C. DISBURSEMENTS			
Certificated Salaries	833,651.31	598,970.81	8,920,443.25
Classified Salaries	357,305.06	440,812.36	4,982,685.19
Benefits	436,755.47	1,576,621.87	6,149,907.58
Supplies	67,115.84	426,994.60	1,875,587.92
Services	1,302,594.43	1,314,470.81	9,890,690.16
Capital Outlays	0.00	150,000.00	150,000.00
Other Outgo	157.38	7,128.04	7,500.00
Interfund Transfers Out	0.00	0.00	0.00
TOTAL DISBURSEMENTS	2,997,579.49	4,514,998.49	31,976,814.10
D. BALANCE SHEET ITEMS			
Cash Not in Treasury	0.00	0.00	0.00
Accounts Receivable	0.00	0.00	1,085,604.58
Due From Other Funds	0.00	0.00	163,931.72
Stores	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00
SUBTOTAL ASSETS	0.00	0.00	1,249,536.30
Accounts Payable	0.00	0.00	(1,181,505.26)
Due To Other Funds	0.00	0.00	(147.19)
Unearned Revenue	0.00	0.00	(683,625.98)
SUBTOTAL LIABILITIES	0.00	0.00	(1,865,278.43)
TOTAL BALANCE SHEET ITEMS	0.00	0.00	(615,742.13)
E. NET INCOME (B - C + D)	(1,346,541.63)	3,590,123.48	7,295,685.77
F. ENDING CASH (A + E)	12,187,011.89	15,777,135.37	15,777,135.37

Section 6:

LCFF Calculations

LCFF Balancing Worksheet

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%	5.38%	4.02%
Base Grant Proration Factor		0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%
LCFF Entitlement				
Base Grant		\$13,759,986	\$14,083,163	\$14,214,702
Grade Span Adjustment		795,288	826,482	846,680
Supplemental Grant		2,603,065	2,659,284	2,695,988
Concentration Grant		3,256,451	3,312,476	3,377,515
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-
Add-ons: Home-to-School Transportation		450,000	474,210	493,273
Add-ons: Small School District Bus Replacement Program		-	-	-
Add-ons: Transitional Kindergarten		128,807	135,737	141,194
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$20,993,597	\$21,491,352	\$21,769,352
Miscellaneous Adjustments		-	-	-
Economic Recovery Target		-	-	-
Additional State Aid		-	-	-
Total LCFF Entitlement		20,993,597	21,491,352	21,769,352
LCFF Entitlement Per ADA		\$ 14,077	\$ 14,836	\$ 15,485
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$	11,390,914	\$ 11,667,482	\$ 11,718,554
EPA (for LCFF Calculation purposes)	\$	298,262	\$ 289,714	\$ 281,162
<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		20,993,597	21,491,353	21,769,351
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		20,993,597	21,491,353	21,769,351
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	\$ 289,714	\$ 281,162
EPA, Current Year (Object Code 8012)	\$	298,262	\$ 289,714	\$ 281,162
(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	\$ 14,909,645	\$ 15,061,382
Supplemental and Concentration Grant funding in the LCAP year	\$	5,859,516	\$ 5,971,760	\$ 6,073,503
Percentage to Increase or Improve Services		40.26%	40.05%	40.33%
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		1,375	1,375	1,375
COE Unduplicated Pupil Count		13	13	13
Total Unduplicated Pupil Count		1,388	1,388	1,388
Rolling %, Supplemental Grant		89.4200%	89.1800%	89.5000%
Rolling %, Concentration Grant		89.4200%	89.1800%	89.5000%

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	\$	14,193	\$ 14,935	\$ 15,565
Grades 4-6	\$	13,050	\$ 13,732	\$ 14,312
Grades 7-8	\$	13,437	\$ 14,138	\$ 14,736
Grades 9-12	\$	15,977	\$ 16,811	\$ 17,520
Base Grants				
Grades TK-3	\$	9,166	\$ 9,659	\$ 10,047
Grades 4-6	\$	9,304	\$ 9,805	\$ 10,199
Grades 7-8	\$	9,580	\$ 10,095	\$ 10,501
Grades 9-12	\$	11,102	\$ 11,699	\$ 12,169
Grade Span Adjustment				
Grades TK-3	\$	953	\$ 1,005	\$ 1,045
Grades 9-12	\$	289	\$ 304	\$ 316
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	10,119	\$ 10,664	\$ 11,092
Grades 4-6	\$	9,304	\$ 9,805	\$ 10,199
Grades 7-8	\$	9,580	\$ 10,095	\$ 10,501
Grades 9-12	\$	11,391	\$ 12,003	\$ 12,485
Prorated Base Grants				
Grades TK-3	\$	9,166	\$ 9,659	\$ 10,047
Grades 4-6	\$	9,304	\$ 9,805	\$ 10,199
Grades 7-8	\$	9,580	\$ 10,095	\$ 10,501
Grades 9-12	\$	11,102	\$ 11,699	\$ 12,169
Prorated Grade Span Adjustment				
Grades TK-3	\$	953	\$ 1,005	\$ 1,045
Grades 9-12	\$	289	\$ 304	\$ 316
Supplemental Grant		20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	2,024	\$ 2,133	\$ 2,218
Grades 4-6	\$	1,861	\$ 1,961	\$ 2,040
Grades 7-8	\$	1,916	\$ 2,019	\$ 2,100
Grades 9-12	\$	2,278	\$ 2,401	\$ 2,497
Actual - 1.00 ADA, Local UPP as follows:		89.42%	89.18%	89.50%
Grades TK-3	\$	1,810	\$ 1,902	\$ 1,985
Grades 4-6	\$	1,664	\$ 1,749	\$ 1,826
Grades 7-8	\$	1,713	\$ 1,801	\$ 1,880
Grades 9-12	\$	2,037	\$ 2,141	\$ 2,235
Concentration Grant (>55% population)		65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	6,577	\$ 6,932	\$ 7,210
Grades 4-6	\$	6,048	\$ 6,373	\$ 6,629
Grades 7-8	\$	6,227	\$ 6,562	\$ 6,826
Grades 9-12	\$	7,404	\$ 7,802	\$ 8,115
Actual - 1.00 ADA, Local UPP >55% as follows:		34.4200%	34.1800%	34.5000%
Grades TK-3	\$	2,264	\$ 2,369	\$ 2,487
Grades 4-6	\$	2,082	\$ 2,178	\$ 2,287
Grades 7-8	\$	2,143	\$ 2,243	\$ 2,355
Grades 9-12	\$	2,549	\$ 2,667	\$ 2,800

BALANCING SPREADSHEET (FY 2022.23 1st Interim)
BELLEVUE UNION SCHOOL DISTRICT

				2022/23	2023/24	2024/25
LCFF Calculator (COMPLETE THIS FIRST)						
<i>from calculator</i>		State Aid		\$ 11,390,914.00	\$ 11,667,482.00	\$ 11,718,554.00
		EPA		\$ 298,262.00	\$ 289,714.00	\$ 281,162.00
		Property Taxes		\$ 9,304,421.00	\$ 9,534,157.00	\$ 9,769,635.00
		In-Lieu		\$ -	\$ -	\$ -
		<i>subtotal</i>		\$ 20,993,597.00	\$ 21,491,353.00	\$ 21,769,351.00
<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>		\$ 21,352,005.00 r	\$ 21,849,761.00 o	\$ 22,127,759.00
Escape						
	resource	object				
general fund	0000	8011 State Aid + choice + supplemental		\$ 11,390,914.00		
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>		\$ 20,993,597.00		
general fund	0000	8097 property tax transfer-spec ed		\$ 358,408.00		
		<i>total</i>		\$ 21,352,005.00 r		
Multi-year Projection						
MYP- general fund	LCFF Sources (8010-8099)			\$ 21,352,005.00	\$ 21,849,760.00	\$ 22,127,760.00
	<i>Rounding Error</i>				\$ 1.00	\$ (1.00)
		<i>total</i>		\$ 21,352,005.00 r	\$ 21,849,761.00 o	\$ 22,127,759.00
				<i>balanced</i>	<i>balanced</i>	<i>balanced</i>