

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

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

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2022

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Beth Roberts

Telephone: 530-245-7915

Title: Director of Business Services

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



**GATEWAY UNIFIED SCHOOL DISTRICT  
FIRST INTERIM BUDGET ASSUMPTIONS  
DECEMBER 14, 2022**

The budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. The quality of learning programs and practices is directly related to the funding provided and the effective, efficient management of those funds.

This First Interim Budget reflects expected revenues and planned expenditures for the 2022-2023 school year. This is the first of 2 required budget updates to the Board, County Office of Education and the State of California. This budget update is required by December 15, 2022.

The First Interim Budget is presented based on the latest information available. It includes the final State Adopted budget and the 45-day revise budget that was approved by the Board in August.

The following is comparing the updated First Interim Budget to the Adopted Budget that was approved in May of 2022.

## **REVENUES**

**The LCFF** (Local Control Funding Formula) COLA is 6.56% with an additional 6.70% added to the LCFF base; The District funded ADA is projected to be 2101.53. This includes SCOE Independent Study ADA of 30.65 which is passed through to SCOE under Other Outgo in the District's expenditures. The State of California provided ADA relief for the 2021-22 P-2 ADA and the District was able to use this Proxy ADA for 2021-22 and then funded ADA can now be calculated using the 3-YR prior average, rather than just the "Current Year or Prior Year" method. The LCFF funded dollars projected at First Interim with these new variables is \$28,151,311 which is \$2,328,115 more than projected at budget in May of 2022. A portion of the LCFF revenue is generated from the unduplicated count of low income, English learner and foster youth students. Known as Supplemental and Concentration Grants, these funds need to be used to improve or increase services for the targeted students. Of the \$28,151,311 LCFF funding; \$5,063,736 is for Supplemental and Concentration and an additional 15% of Concentrations fund of \$577,672 – total Supplemental and Concentration (LCAP) funds \$5,641,408.

**Federal Revenue** is projected to be \$9,529,868; an increase of \$1,362,557 projected to be received since the Adopted budget. The increase is mainly due to the CARES Act ESSER III Fund Allocations for the HVAC Capital project. The remaining budgeted increase are in Title I allocations.

**Other State Revenue** is projected at \$9,606,501; an increase of \$5,228,043 since budget adoption. Additional support to alleviate fiscal pressures on LEAs was approved in the State of CA Budget Act and Gateway USD is being allocated one-time funds in two separate block grants. 1) The Learning Recovery Emergency Block Grant is for \$3,217,029 to be used for additional learning loss measures and can be utilized through June 30, 2028. 2) The Art, Music & Instructional Materials Block Grant is for \$1,229,263 to be used to support the classrooms in a much more discretionary fashion and can be utilized through June 30, 2026. The allocation for the ELO-P funds also increased by \$741,859.

**Other Local Revenue** is projected to be \$2,435,272; an increase of \$815,479. This increase of Local Revenue is mainly due to the budgeted increase of interest received, Lease/Rental income and an estimated increase in RDA funds.

**Interfund Transfers In** are projected to be \$337,631. This has increased by \$122,281 since budget adoption due to the closing of the GREAT Partnership and moving the funds from Fund 02 into Fund 01.

**Other Sources** are projected to be zero.



**Total General Fund Revenues** are projected to be \$50,060,583; an increase of \$9,856,475 from the Adopted Budget.

## **EXPENDITURES**

**Certificated salaries** are projected at \$14,184,965; an increase of \$1,639,096 from Budget Adoption. The increase includes settlement in salary negotiations for GTA and the NRU. Also, the retention incentive provided to all returning staff and newly hired staff.

**Classified salaries** are projected at \$7,367,049; an increase of \$922,730 from Budget Adoption. The increase includes settlement in salary negotiations for CSEA and the NRU. Also, the retention incentive provided to all returning staff and newly hired staff.

**Employee benefits** are projected at \$9,583,437; an overall increase of \$614,436. The increase is due to negotiations with all units that also included an increase to the District's share of medical benefits.

**Books and supplies** are budgeted at \$2,938,583; an increase of \$915,743. The increase in the books and supply budget is mainly due budgeting beginning balances and adjusting unrestricted lottery to be discretionary funds for each site.

**Services and other operating expenses** are projected to be \$6,541,110; a decrease of (\$315,212). A combination of variables came to the decrease in budget. Reallocated placeholder funds from object 5888 to actual expenses/encumbrances. Budgeted for additional Speech and SEL services, increase to the SRO contract and moved copier leases to Other Outgo.

**Capital Outlay** is projected to be \$5,062,094. Budgeted for the HVAC replacement project, to purchase 5 vans, a box truck for Cafeteria and the repair to the CVHS track.

**Other Outgo** is projected to be \$298,529, an increase of \$91,078, which is moving the copier lease budget to debt as a result of GASB 87.

**Direct Support/Indirect Costs** are projected to be (\$46,762). This is the estimated indirect from the Cafeteria Fund.

**Transfers Out** are budgeted at \$367,281, and increase of \$122,281. The offset from Fund 02 for GREAT Partnership closing.

**Contributions to Restricted Programs** are \$4,730,746; an increase of \$390,950. Increase is due to the negotiated increases for staff being paid through restricted resources.

**The Beginning Balance** is \$20,261,086.

**The Ending Balance** is projected to be \$24,025,383; \$14,088,376 unrestricted and \$9,937,007 restricted. This is an increase of \$4,237,178 estimated ending balance at budget adoption. Economic Uncertainty 19.08%.

The District First Interim Budget includes a surplus (revenues exceed expenditures) in the amount of \$3,764,297. There are many unpredictable factors which affect revenue and expenditures. Because of that, the district based the budget on assumptions, the best information available at the time the budget was prepared. The First Interim Budget should be considered a “financial snapshot” on the date it is approved by the Board of Trustees.

## **OTHER FUNDS**

**Student Body Fund-Form 08:** The beginning balance is budgeted at \$54,522 and is projected to end the year with \$20,562.

**Cafeteria Fund-Form 13:** The beginning balance is budgeted at \$525,117 and is projected to end the year with \$1,274,754. There is no contribution planned from the General Fund in 2022-23.

**Special Reserve Fund-Form 20:** The beginning balance is \$417,672 and the ending balance is projected to be \$450,322. A transfer of \$215,350 to the General Fund is budgeted to cover the cost of retiree benefits, and a \$245,000 transfer in from the General Fund is budgeted to cover future liability for current retirees.

**Bond Construction Fund-Form 21:** The beginning balance is \$573,820 and the ending balance is budgeted to be \$576,820. No expenditures are budgeted at this time. However, the bond committee has been meeting and preparing to bring a recommendation to the Board to fully expend the Bond funds.

**County School Facilities Fund (Developer Fee)-Form 25:** The beginning balance is \$2,306,517 and the ending balance is projected to be \$2,681,120. Developer Fee collections are projected to be \$400,000.

**Special Reserve for Capital Outlay Fund-Form 40:** The beginning balance is \$917,514 and the ending balance is projected to be \$920,514.

**Bond Fund:** Fund 51 beginning balance is \$1,505,626 and the ending balance budget is \$1,313,847. Fund 52 beginning balance is \$1,145,651 and the ending balance budget is \$1,098,266. The combined ending balance is projected at \$2,412,113. The revenue in these funds comes through tax collections at the County level and proceeds are used to pay District bond debt.

**GATEWAY UNIFIED SCHOOL DISTRICT**  
**MULTI-YEAR PROJECTION: 2022-23 1st INTERIM BUDGET**

		2022-23 1ST INTERIM			2023-24 Projected			2024-25 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>	<b>Object</b>									
LCFF Revenue Sources	8010 - 8099	28,151,311	-	28,151,311	29,227,940	-	29,227,940	29,681,432	-	29,681,432
Federal Revenues	8100 - 8299	90,000	9,439,868	9,529,868	90,000	3,901,341	3,991,341	85,000	1,555,000	1,640,000
Other State Revenues	8300 - 8599	426,814	9,179,687	9,606,501	397,500	4,645,796	5,043,296	397,000	3,313,786	3,710,786
Other Local Revenues	8600 - 8799	326,275	2,108,997	2,435,272	245,700	1,739,722	1,985,422	245,700	1,739,722	1,985,422
Interfund Transfers In	8910 - 8929	246,810	90,821	337,631	280,000	-	280,000	280,000	-	280,000
Other Sources	8930 - 8979	-	-	-	-	-	-	-	-	-
Contributions	8980 - 8999	(4,730,746)	4,730,746	-	(5,057,417)	5,057,417	-	(6,117,950)	6,117,950	-
<b>TOTAL REVENUES</b>		<b>24,510,464</b>	<b>25,550,119</b>	<b>50,060,583</b>	<b>25,183,723</b>	<b>15,344,276</b>	<b>40,527,999</b>	<b>24,571,182</b>	<b>12,726,458</b>	<b>37,297,640</b>
<b>EXPENDITURES</b>	<b>Object</b>									
Certificated Salaries	1000 - 1999	10,318,003	3,866,962	14,184,965	10,758,215	4,014,424	14,772,639	10,844,313	3,362,510	14,206,823
Classified Salaries	2000 - 2999	4,288,973	3,078,076	7,367,049	4,360,218	3,107,550	7,467,768	4,388,559	2,528,591	6,917,150
Total Employee Benefits	3000-3999	5,721,452	3,861,985	9,583,437	5,884,557	3,945,326	9,829,883	5,914,193	3,550,844	9,465,037
Total Salary and Benefits		20,328,428	10,807,023	31,135,451	21,002,990	11,067,300	32,070,290	21,147,065	9,441,945	30,589,010
Books and Supplies	4000 - 4999	1,714,048	1,224,535	2,938,583	1,569,165	1,576,943	3,146,108	1,647,623	1,655,790	3,303,413
Services, Other Operating Expenses	5000 - 5999	3,272,927	3,268,183	6,541,110	2,864,573	4,515,048	7,379,621	3,007,802	3,066,193	6,073,995
Capital Outlay	6000 - 6599	186,127	4,875,967	5,062,094	-	500,000	500,000	-	-	-
Other Outgo	7100 - 7499	288,529	10,000	298,529	288,529	11,188	299,717	288,529	12,188	300,717
Direct Support / Indirect Costs	7300 - 7399	(691,565)	644,803	(46,762)	(539,840)	488,402	(51,438)	(547,295)	493,286	(54,009)
Interfund Transfers Out	7610 - 7629	276,460	90,821	367,281	185,868	-	185,868	165,356	-	165,356
Other Uses	7630 - 7699	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>25,374,954</b>	<b>20,921,332</b>	<b>46,296,286</b>	<b>25,371,285</b>	<b>18,158,881</b>	<b>43,530,166</b>	<b>25,709,080</b>	<b>14,669,402</b>	<b>40,378,482</b>
NET INCREASE/DECREASE IN FUND BALANCE		(864,490)	4,628,787	3,764,297	(187,562)	(2,814,605)	(3,002,167)	(1,137,898)	(1,942,944)	(3,080,842)
<b>BEGINNING BALANCE</b>		<b>14,952,866</b>	<b>5,308,220</b>	<b>20,261,086</b>	<b>14,088,376</b>	<b>9,937,007</b>	<b>24,025,383</b>	<b>13,900,814</b>	<b>7,122,402</b>	<b>21,023,216</b>
Audit Adjustment/Restatement		-	-	-	-	-	-	-	-	-
<b>ENDING BALANCE</b>		<b>14,088,376</b>	<b>9,937,007</b>	<b>24,025,383</b>	<b>13,900,814</b>	<b>7,122,402</b>	<b>21,023,216</b>	<b>12,762,916</b>	<b>5,179,458</b>	<b>17,942,374</b>

**Components of Ending Fund Balance**

Reserved Rev Cash/GAINS/Stores	12,100	-	12,100	12,100	-	12,100	12,100	-	12,100
Economic Uncertainty	8,832,029	-	8,832,029	8,363,044	-	8,363,044	7,162,516	-	7,162,516
Board Designated/Assigned	5,244,247	-	5,244,247	5,525,670	-	5,525,670	5,588,300	-	5,588,300
Restricted	-	9,937,007	9,937,007	-	7,122,402	7,122,402	-	5,179,458	5,179,458
Undesignated	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>14,088,376</b>	<b>9,937,007</b>	<b>24,025,383</b>	<b>13,900,814</b>	<b>7,122,402</b>	<b>21,023,216</b>	<b>12,762,916</b>	<b>5,179,458</b>	<b>17,942,374</b>

**ECONOMIC UNCERTAINTY**

**TOTAL RESERVES**

19.08%	21.46%	19.2%	17.74%
51.9%	11.33%	48.3%	44.4%

Actual ADA (Projected)  
Funded LCFF ADA (Projected)

1984.73		1959.17		1936.34	
2101.53	-15.81	2060.86	-40.67	2011.21	-49.65

**GATEWAY UNIFIED SCHOOL DISTRICT  
MULTI-YEAR PROJECTION ASSUMPTIONS  
DECEMBER 14, 2022**

**2023-24**

**REVENUES: \$40,527,999**

**The LCFF** is based on estimated funded ADA of 2060.86, a decrease of 40.67 ADA. Used 5.38% COLA and 73.0% for unduplicated count. Funding estimated to be \$29,227,940 and increase of \$1,076,629 over 2022-23.

**Federal income** decreased (\$5,538,527); which is mainly due to removing one-time COVID funding.

**State income** decreased (\$4,563,205); which is mainly due to removing one-time Block Grant funding and estimated decrease in ELO-P funding.

**Local income** decreased (\$449,850); which is a conservative estimate on received RDA funds and potential income loss from a non-renewed lease with Bethel Preschool.

**Transfers In** decreased (\$57,631). GREAT Partnership fully closed out. Transfers in strictly due to estimated retiree's eligible for post-retirement benefits.

**EXPENDITURES: \$43,530,166**

**Total Salaries and benefits:** \$32,070,290, an increase of \$934,839. Includes 4% negotiated increase for GTA & NRU, costs of step and column including benefits for all units.

Savings of (\$90,000) for replacing attrition through retirement.

No change to the STRS rate = 19.10%

Decreased in PERS from 25.37% to 25.20% for a decreased cost of (\$12,524).

**Total Books and Supplies:** \$3,146,108, an increase of \$207,525; Increased overall expenditures by 5% for inflation. Took out one-time funding and increased funding for the two additional BG's received in 2022-23.

**Total Services and Other Operating:** \$7,379,621, an increase of \$838,511. Utilities were increased 5% along with LEA contracts. Removed one-time expenses and increased expenses for ELO-P. Removed Chromebook lease/purchase budget and included it in reserves.

**Capital Outlay:** \$500,000 budgeted for 2023-24 as part of the District's match for the improved CTE pathways.

**Other Outgo:** \$248,279, a decrease of (\$3,488)

**Interfund Transfers Out:** \$185,868, estimated for Retiree Benefit Fund.

**Deficit Spending:** \$3,002,167; \$187,562 unrestricted and \$2,814,605 restricted. The restricted deficit is planned deficit using the one-time block grant funds through the years 2025-26 and 2027-28. Also, all remaining funds received due to the COVID pandemic are to be fully spent or encumbered by June 30, 2024.

**The Ending Balance is projected to be:** \$21,023,216; Economic Uncertainty 19.2%.



## 2024-25

### **REVENUES: \$37,297,640**

**The LCFF** is based on 3<sup>rd</sup> prior year ADA of 2011.21, a decrease of 49.65 ADA. Used 4.02% COLA and 72.76% unduplicated percentage. Funding increased \$453,492.

**Federal funding** decreased (\$2,351,341); which is due to the end of COVID monies.

**State funding** decreases (\$1,332,510); which is due to the end of the second round of KIT funding, and finalizing of the bus grants for the additional electric buses.

**Local funding** no change from 2023-24.

### **EXPENDITURES: \$40,378,482**

**Total Salaries and Benefits:** \$30,589,010, a decrease of (\$1,481,280).

Includes cost of step and column for all units, \$326,537 (including benefits).

Salary & Benefits savings on replacing three certificated retirees, (\$110,700).

Reduction of extra COVID funded and extra duty roving subs, (\$311,094).

Reduction of \$1,500 retention incentives paid in 2022-23 & 2023-24 (\$1,341,216).

STRS remained at 19.1% and PERS decreased from 25.2% to 24.6% for a savings of (\$44,807).

**Total Books and Supplies:** \$3,303,413 an increase of 5% for inflation \$157,305

**Total Services and Other Operating:** \$6,073,995, a decrease of (\$1,305,626).

The decrease is due reducing carryover expenditures for ELO-P. Also gave an overall increase to expenses of 5% for inflation.

**Other Outgo:** \$246,708, a decrease of (\$1,571).

**Interfund Transfers Out:** \$165,356, estimated for Retiree Benefit Funds.

**Deficit Spending: \$3,080,842; \$1,137,898 unrestricted and \$1,942,944 restricted. The restricted deficit is planned deficit using the one-time block grant funds through the years 2025-26 and 2027-28.**

**The Ending Balance** is projected to be: \$17,942,374; Unrestricted is \$12,762,916 and Restricted is \$5,179,458. Economic Uncertainty is 17.74% of total expenditures.

**GATEWAY UNIFIED SCHOOL DISTRICT  
BOARD ACTION  
DECEMBER 14, 2022**

The District Board of Education shall certify in writing that the Adopted Budget was developed using the state-adopted Criteria and Standards. It includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties.

In certifying the 2022-2023 First Interim Budget, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

**ACTION REQUESTED:**

It is recommended that the Board provide a Positive Certification for the 2022-2023 First Interim Budget Report.



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

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

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

X

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Beth Roberts Telephone: 530-245-7915  
Title: Director of Business Services E-mail: broberts@gwusd.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	

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,014.91	2,014.91	1,959.65	2,076.45	61.54	3.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	2,014.91	2,014.91	1,959.65	2,076.45	61.54	3.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	16.55	16.55	16.55	16.55	0.00	0.0%
b. Special Education-Special Day Class	8.53	8.53	8.53	8.53	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	25.08	25.08	25.08	25.08	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	2,039.99	2,039.99	1,984.73	2,101.53	61.54	3.0%
<b>7. Adults In Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	46,296,286.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,439,868.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	5,850.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,430,369.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	63,529.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	367,281.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	49,309.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,916,338.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				34,940,080.00
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				1,984.73
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,604.45
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			28,863,187.24	15,178.05
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			28,863,187.24	15,178.05
B. Required effort (Line A.2 times 90%)			25,976,868.52	13,660.25

C. Current year expenditures (Line I.E and Line II.B)	34,940,080.00	17,604.45
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00



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

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

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

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

(Functions 7200-7700, goals 0000 and 9000)

1,905,623.00

2. Contracted general administrative positions not paid through payroll

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

0.00

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

**B. Salaries and Benefits - All Other Activities**

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

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

29,102,981.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

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

6.55%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

0.00

Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

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

0.00

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

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

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

2,046,001.00

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

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

562,988.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	53,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	273,346.04
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,936,135.04
9. Carry-Forward Adjustment (Part IV, Line F)	496,988.42
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,433,123.46

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	23,761,793.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,389,046.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,793,670.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	590,665.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	5,850.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	516,169.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	178,887.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	32,900.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,899,875.96
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	60,001.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	937,261.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	37,166,117.96

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 7.90%

**D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2024-25 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19) 9.24%

**Part IV - Carry-forward Adjustment**

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

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

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

**A. Indirect costs incurred in the current year (Part III, Line A8)** 2,936,135.04

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

1. Carry-forward adjustment from the second prior year 6,383.94

2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00

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

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.58%) times Part III, Line B19); zero if negative 496,988.42

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.58%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.58%) times Part III, Line B19); zero if positive 0.00

**D. Preliminary carry-forward adjustment (Line C1 or C2)** 496,988.42

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

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

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable

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

1

**F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** 496,988.42

Approved  
indirect  
cost rate: 6.58%

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Highest  
rate used  
in any  
program: 6.58%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	218,255.00	14,361.00	6.58%
01	3010	1,282,289.00	71,733.00	5.59%
01	3182	767,862.00	50,519.00	6.58%
01	3212	196,415.00	9,785.00	4.98%
01	3213	1,942,385.00	127,808.00	6.58%
01	3310	570,260.00	37,400.00	6.56%
01	3550	43,425.00	2,171.00	5.00%
01	4035	110,229.00	7,253.00	6.58%
01	4127	87,911.00	5,784.00	6.58%
01	4510	38,946.00	1,963.00	5.04%
01	5634	5,499.00	361.00	6.56%
01	6010	516,615.00	25,830.00	5.00%
01	6053	40,814.00	2,685.00	6.58%
01	6266	69,000.00	4,540.00	6.58%
01	6387	49,962.00	3,245.00	6.49%
01	6388	33,050.00	1,321.00	4.00%
01	6500	4,108,404.00	270,332.00	6.58%
01	6547	15,310.00	1,007.00	6.58%
01	7210	50,275.00	3,308.00	6.58%
01	7311	5,320.00	350.00	6.58%
01	7412	27,907.00	1,833.00	6.57%
01	7413	18,464.00	1,214.00	6.57%
13	5310	874,061.00	46,762.00	5.35%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	28,151,311.00	3.82%	29,227,940.00	1.55%	29,681,432.00
2. Federal Revenues	8100-8299	90,000.00	0.00%	90,000.00	(5.56%)	85,000.00
3. Other State Revenues	8300-8599	426,814.00	(6.87%)	397,500.00	(.13%)	397,000.00
4. Other Local Revenues	8600-8799	326,275.00	(24.70%)	245,700.00	0.00%	245,700.00
5. Other Financing Sources						
a. Transfers In	8900-8929	246,810.00	13.45%	280,000.00	0.00%	280,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(4,730,746.00)	6.91%	(5,057,417.00)	20.97%	(6,117,950.00)
6. Total (Sum lines A1 thru A5c)		24,510,464.00	2.75%	25,183,723.00	(2.43%)	24,571,182.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,318,003.00		10,758,215.00
b. Step & Column Adjustment				161,588.00		149,098.00
c. Cost-of-Living Adjustment				341,624.00		0.00
d. Other Adjustments				(63,000.00)		(63,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,318,003.00	4.27%	10,758,215.00	.80%	10,844,313.00
2. Classified Salaries						
a. Base Salaries				4,288,973.00		4,360,218.00
b. Step & Column Adjustment				24,495.00		28,341.00
c. Cost-of-Living Adjustment				46,750.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,288,973.00	1.66%	4,360,218.00	.65%	4,388,559.00
3. Employee Benefits	3000-3999	5,721,452.00	2.85%	5,884,557.00	.50%	5,914,193.00
4. Books and Supplies	4000-4999	1,714,048.00	(8.45%)	1,569,165.00	5.00%	1,647,623.00
5. Services and Other Operating Expenditures	5000-5999	3,272,927.00	(12.48%)	2,864,573.00	5.00%	3,007,802.00
6. Capital Outlay	6000-6999	186,127.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	288,529.00	0.00%	288,529.00	0.00%	288,529.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(691,565.00)	(21.94%)	(539,840.00)	1.38%	(547,295.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	276,460.00	(32.77%)	185,868.00	(11.04%)	165,356.00
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)		25,374,954.00	(.01%)	25,371,285.00	1.33%	25,709,080.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(864,490.00)		(187,562.00)		(1,137,898.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,952,866.00		14,088,376.00		13,900,814.00
2. Ending Fund Balance (Sum lines C and D1)		14,088,376.00		13,900,814.00		12,762,916.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	12,100.00		12,100.00		12,100.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,244,247.00		5,525,670.00		5,588,300.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	8,832,029.00		8,363,044.00		7,162,516.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,088,376.00		13,900,814.00		12,762,916.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,832,029.00		8,363,044.00		7,162,516.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		8,832,029.00		8,363,044.00		7,162,516.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Multi-Year negotiations between CTA and the Non-Represented units provided for a 4% increase in 2023-24 for CTA and a minimum of 4% or 75% of funded COLA for the Non-Represented Unit. Projected increase at 4%						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	9,439,868.00	(58.67%)	3,901,341.00	(60.14%)	1,555,000.00
3. Other State Revenues	8300-8599	9,179,687.00	(49.39%)	4,645,796.00	(28.67%)	3,313,786.00
4. Other Local Revenues	8600-8799	2,108,997.00	(17.51%)	1,739,722.00	0.00%	1,739,722.00
5. Other Financing Sources						
a. Transfers In	8900-8929	90,821.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,730,746.00	6.91%	5,057,417.00	20.97%	6,117,950.00
6. Total (Sum lines A1 thru A5c)		25,550,119.00	(39.94%)	15,344,276.00	(17.06%)	12,726,458.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,866,962.00		4,014,424.00
b. Step & Column Adjustment				50,305.00		24,086.00
c. Cost-of-Living Adjustment				124,157.00		
d. Other Adjustments				(27,000.00)		(676,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,866,962.00	3.81%	4,014,424.00	(16.24%)	3,362,510.00
2. Classified Salaries						
a. Base Salaries				3,078,076.00		3,107,550.00
b. Step & Column Adjustment				19,898.00		55,936.00
c. Cost-of-Living Adjustment				9,576.00		
d. Other Adjustments						(634,895.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,078,076.00	.96%	3,107,550.00	(18.63%)	2,528,591.00
3. Employee Benefits	3000-3999	3,861,985.00	2.16%	3,945,326.00	(10.00%)	3,550,844.00
4. Books and Supplies	4000-4999	1,224,535.00	28.78%	1,576,943.00	5.00%	1,655,790.00
5. Services and Other Operating Expenditures	5000-5999	3,268,183.00	38.15%	4,515,048.00	(32.09%)	3,066,193.00
6. Capital Outlay	6000-6999	4,875,967.00	(89.75%)	500,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,000.00	11.88%	11,188.00	8.94%	12,188.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	644,803.00	(24.26%)	488,402.00	1.00%	493,286.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	90,821.00	(100.00%)		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)		20,921,332.00	(13.20%)	18,158,881.00	(19.22%)	14,669,402.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		4,628,787.00		(2,814,605.00)		(1,942,944.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,308,220.00		9,937,007.00		7,122,402.00
2. Ending Fund Balance (Sum lines C and D1)		9,937,007.00		7,122,402.00		5,179,458.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	9,937,007.00		7,122,402.00		5,179,458.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,937,007.00		7,122,402.00		5,179,458.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Multi-Year negotiations between CTA and the Non-Represented units provided for a 4% increase in 2023-24 for CTA and a minimum of 4% or 75% of funded COLA for the Non-Represented Unit. Projected increase at 4%						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	28,151,311.00	3.82%	29,227,940.00	1.55%	29,681,432.00
2. Federal Revenues	8100-8299	9,529,868.00	(58.12%)	3,991,341.00	(58.91%)	1,640,000.00
3. Other State Revenues	8300-8599	9,606,501.00	(47.50%)	5,043,296.00	(26.42%)	3,710,786.00
4. Other Local Revenues	8600-8799	2,435,272.00	(18.47%)	1,985,422.00	0.00%	1,985,422.00
5. Other Financing Sources						
a. Transfers In	8900-8929	337,631.00	(17.07%)	280,000.00	0.00%	280,000.00
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)		50,060,583.00	(19.04%)	40,527,999.00	(7.97%)	37,297,640.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				14,184,965.00		14,772,639.00
b. Step & Column Adjustment				211,893.00		173,184.00
c. Cost-of-Living Adjustment				465,781.00		0.00
d. Other Adjustments				(90,000.00)		(739,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,184,965.00	4.14%	14,772,639.00	(3.83%)	14,206,823.00
2. Classified Salaries						
a. Base Salaries				7,367,049.00		7,467,768.00
b. Step & Column Adjustment				44,393.00		84,277.00
c. Cost-of-Living Adjustment				56,326.00		0.00
d. Other Adjustments				0.00		(634,895.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,367,049.00	1.37%	7,467,768.00	(7.37%)	6,917,150.00
3. Employee Benefits	3000-3999	9,583,437.00	2.57%	9,829,883.00	(3.71%)	9,465,037.00
4. Books and Supplies	4000-4999	2,938,583.00	7.06%	3,146,108.00	5.00%	3,303,413.00
5. Services and Other Operating Expenditures	5000-5999	6,541,110.00	12.82%	7,379,621.00	(17.69%)	6,073,995.00
6. Capital Outlay	6000-6999	5,062,094.00	(90.12%)	500,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	298,529.00	.40%	299,717.00	.33%	300,717.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(46,762.00)	10.00%	(51,438.00)	5.00%	(54,009.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	367,281.00	(49.39%)	185,868.00	(11.04%)	165,356.00
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)		46,296,286.00	(5.97%)	43,530,166.00	(7.24%)	40,378,482.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		3,764,297.00		(3,002,167.00)		(3,080,842.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,261,086.00		24,025,383.00		21,023,216.00
2. Ending Fund Balance (Sum lines C and D1)		24,025,383.00		21,023,216.00		17,942,374.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	12,100.00		12,100.00		12,100.00
b. Restricted	9740	9,937,007.00		7,122,402.00		5,179,458.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,244,247.00		5,525,670.00		5,588,300.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,832,029.00		8,363,044.00		7,162,516.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,025,383.00		21,023,216.00		17,942,374.00
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,832,029.00		8,363,044.00		7,162,516.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		8,832,029.00		8,363,044.00		7,162,516.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.08%		19.21%		17.74%
<b>F. RECOMMENDED RESERVES</b>						
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,959.65		1,934.42		1,911.87
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		46,296,286.00		43,530,166.00		40,378,482.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		46,296,286.00		43,530,166.00		40,378,482.00
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)		1,388,888.58		1,305,904.98		1,211,354.46
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)		1,388,888.58		1,305,904.98		1,211,354.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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Report SEMAI  
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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									502.00
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	176,487.00	0.00	0.00	0.00	43,151.00	1,775,156.00		1,994,794.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	11,283.00	1,330,727.00		1,342,010.00
3000-3999	Employee Benefits	68,288.00	0.00	0.00	0.00	43,634.00	1,379,392.00		1,491,314.00
4000-4999	Books and Supplies	500.00	0.00	0.00	0.00	0.00	20,200.00		20,700.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,290,762.00		1,290,762.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	138,012.00		138,012.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	245,275.00	0.00	0.00	0.00	98,068.00	5,934,249.00	0.00	6,277,592.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	1,007.00	307,732.00		308,739.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	1,007.00	307,732.00	0.00	308,739.00
	TOTAL COSTS	245,275.00	0.00	0.00	0.00	99,075.00	6,241,981.00	0.00	6,586,331.00
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	176,487.00	0.00	0.00	0.00	43,151.00	1,736,226.00		1,955,864.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	11,283.00	882,444.00		893,727.00
3000-3999	Employee Benefits	68,288.00	0.00	0.00	0.00	43,634.00	1,185,749.00		1,297,671.00
4000-4999	Books and Supplies	500.00	0.00	0.00	0.00	0.00	18,200.00		18,700.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,169,981.00		1,169,981.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	138,012.00		138,012.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	245,275.00	0.00	0.00	0.00	98,068.00	5,130,612.00	0.00	5,473,955.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	1,007.00	270,332.00		271,339.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	1,007.00	270,332.00	0.00	271,339.00
	TOTAL BEFORE OBJECT 8980	245,275.00	0.00	0.00	0.00	99,075.00	5,400,944.00	0.00	5,745,294.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								5,745,294.00

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

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,544.00		1,544.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	356.00		356.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	13,400.00		13,400.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	88,892.00		88,892.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	104,192.00	0.00	104,192.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	104,192.00	0.00	104,192.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								3,628,014.00
	TOTAL COSTS								3,732,206.00

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

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

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Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										562.00
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries		234,900.26	0.00	0.00	0.00	251,211.64	1,747,101.78	0.00	2,233,213.68
2000-2999	Classified Salaries		77,563.34	0.00	0.00	0.00	349,322.02	1,119,545.31	0.00	1,546,430.67
3000-3999	Employee Benefits		134,425.60	0.00	0.00	0.00	250,245.42	1,239,017.34	0.00	1,623,688.36
4000-4999	Books and Supplies		7,607.20	0.00	0.00	0.00	5,410.43	58,450.62	0.00	71,468.25
5000-5999	Services and Other Operating Expenditures		223,250.85	0.00	0.00	0.00	376,393.99	1,212,325.27	0.00	1,811,970.11
6000-6999	Capital Outlay (except Object 6600 & Object 6910)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs		677,747.25	0.00	0.00	0.00	1,232,583.50	5,376,440.32	0.00	7,286,771.07
7310	Transfers of Indirect Costs		0.00	0.00	0.00	0.00	9,206.00	38,701.00	0.00	47,907.00
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)		1,639,981.67						0.00	1,639,981.67
	Total Indirect Costs		0.00	0.00	0.00	0.00	9,206.00	38,701.00	0.00	47,907.00
	TOTAL COSTS		677,747.25	0.00	0.00	0.00	1,241,789.50	5,415,141.32	0.00	7,334,678.07
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries		2,498.38	0.00	0.00	0.00	0.00	6,582.55	0.00	9,080.93
2000-2999	Classified Salaries		0.00	0.00	0.00	0.00	0.00	357,513.18	0.00	357,513.18
3000-3999	Employee Benefits		527.66	0.00	0.00	0.00	0.00	143,751.59	0.00	144,279.25
4000-4999	Books and Supplies		165.04	0.00	0.00	0.00	0.00	0.00	0.00	165.04
5000-5999	Services and Other Operating Expenditures		5,604.52	0.00	0.00	0.00	134,811.00	172,188.89	0.00	312,604.41
6000-6999	Capital Outlay (except Object 6600 & Object 6910)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs		8,795.60	0.00	0.00	0.00	134,811.00	680,036.21	0.00	823,642.81
7310	Transfers of Indirect Costs		0.00	0.00	0.00	0.00	9,206.00	38,701.00	0.00	47,907.00
7350	Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs		0.00	0.00	0.00	0.00	9,206.00	38,701.00	0.00	47,907.00
	TOTAL BEFORE OBJECT 8980		8,795.60	0.00	0.00	0.00	144,017.00	718,737.21	0.00	871,549.81
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									871,549.81

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

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	232,401.88	0.00	0.00	0.00	251,211.64	1,740,519.23	0.00	2,224,132.75
2000-2999	Classified Salaries	77,563.34	0.00	0.00	0.00	349,322.02	762,032.13	0.00	1,188,917.49
3000-3999	Employee Benefits	133,897.94	0.00	0.00	0.00	250,245.42	1,095,265.75	0.00	1,479,409.11
4000-4999	Books and Supplies	7,442.16	0.00	0.00	0.00	5,410.43	58,450.62	0.00	71,303.21
5000-5999	Services and Other Operating Expenditures	217,646.33	0.00	0.00	0.00	241,582.99	1,040,136.38	0.00	1,499,365.70
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	668,951.65	0.00	0.00	0.00	1,097,772.50	4,696,404.11	0.00	6,463,128.26
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	1,639,981.67						0.00	1,639,981.67
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	668,951.65	0.00	0.00	0.00	1,097,772.50	4,696,404.11	0.00	6,463,128.26
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								6,463,128.26
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	118,640.08	0.00	0.00	0.00	159,383.24	542,386.52	0.00	820,409.84
2000-2999	Classified Salaries	77,563.34	0.00	0.00	0.00	349,322.02	572,934.69	0.00	999,820.05
3000-3999	Employee Benefits	74,049.93	0.00	0.00	0.00	200,867.24	409,766.04	0.00	684,683.21
4000-4999	Books and Supplies	2,352.70	0.00	0.00	0.00	5,347.54	29,171.62	0.00	36,871.86
5000-5999	Services and Other Operating Expenditures	217,646.33	0.00	0.00	0.00	168,761.01	(385,270.42)	0.00	1,136.92
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	490,252.38	0.00	0.00	0.00	883,681.05	1,168,988.45	0.00	2,542,921.88
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	490,252.38	0.00	0.00	0.00	883,681.05	1,168,988.45	0.00	2,542,921.88
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00

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2022-23 Projected Expenditures vs. Actual Comparison Year  
2021-22 Actual Expenditures by LEA (LA-I)

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								2,171,589.69
	TOTAL COSTS								4,714,511.57

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

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

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**SELPA:**        **Shasta County (AO)**

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

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

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

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

**SECTION 1      Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

2 - GREAT Partnership closing. 562 in 2021/22 to 502 in 2022/23

4 - Playground Structure

Total exempt reductions

State and Local	Local Only
869,617.25	0.00
138,000.00	
1,007,617.25	0.00

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

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



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

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SELPA: Shasta County (AO)

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	607,660.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	605,440.00	
Increase in funding (if difference is positive)	2,220.00	
Maximum available for MOE reduction (50% of increase in funding)	1,110.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	0.00	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	91,149.00 (b)	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	0.00 (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	1,110.00 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		

<b>THIS SECTION IS NOT APPLICABLE!</b>		
<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	91,149.00 (f)	

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

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

45 75267 0000000  
Report SEMAI  
D81ARMBXT(2022-23)

SELPA: Shasta County (AO)


**SECTION 3**

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2022-23	FY 2020-21	(A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.			
a. Total special education expenditures	6,586,331.00		
b. Less: Expenditures paid from federal sources	841,037.00		
c. Expenditures paid from state and local sources	5,745,294.00	7,789,407.47	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		7,789,407.47	
Less: Exempt reduction(s) from SECTION 1		1,007,617.25	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	5,745,294.00	6,781,790.22	(1,036,496.22)
If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.			
	Projected Exps. FY 2022-23	Comparison Year FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures.			
a. Total special education expenditures	6,586,331.00		
b. Less: Expenditures paid from federal sources	841,037.00		
c. Expenditures paid from state and local sources	5,745,294.00	7,789,407.47	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		7,789,407.47	
Less: Exempt reduction(s) from SECTION 1		1,007,617.25	

First Interim  
Special Education Maintenance of Effort  
2022-23 Projected Expenditures vs. Actual Comparison Year  
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SELPA: Shasta County (AO)

Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	5,745,294.00	6,781,790.22	
d. Special education unduplicated pupil count	502.00	527.00	
e. Per capita state and local expenditures (A2c/A2d)	11,444.81	12,868.67	(1,423.86)
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2022-23	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	3,732,206.00	5,292,900.63	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,292,900.63	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,732,206.00	5,292,900.63	(1,560,694.63)

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

	Projected Exps. FY 2022-23	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	3,732,206.00	5,292,900.63	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,292,900.63	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	3,732,206.00	5,292,900.63	
b. Special education unduplicated pupil count	502.00	496.00	

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

45 75267 0000000  
Report SEMAI  
D81ARMBXT(2022-23)

SELPA: Shasta County (AO)

c. Per capita local expenditures (B2a/B2b)	7,434.67	10,671.17	(3,236.50)
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If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Beth Roberts

Contact Name

Director of Business Services

Title

(530) 245-7915

Telephone Number

broberts@gwusd.org

E-mail Address

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

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

**CRITERIA AND STANDARDS****1. CRITERION: Average Daily Attendance**

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

District's ADA Standard Percentage Range:

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	2,014.91	2,076.45		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>2,014.91</b>	<b>2,076.45</b>	<b>3.1%</b>	<b>Not Met</b>
1st Subsequent Year (2023-24)	District Regular	1,993.23	2,036.11		
	Charter School				
	<b>Total ADA</b>	<b>1,993.23</b>	<b>2,036.11</b>	<b>2.2%</b>	<b>Not Met</b>
2nd Subsequent Year (2024-25)	District Regular	1,945.99	1,986.74		
	Charter School				
	<b>Total ADA</b>	<b>1,945.99</b>	<b>1,986.74</b>	<b>2.1%</b>	<b>Not Met</b>

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

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

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

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

The adjustment to the funded ADA is a result of the COVID ADA Relief that provided the District with relief from our 2021-22 actual ADA and provided "Proxy" ADA in its place. In addition, the Legislature is now allowing for Districts to use a 3 year average for calculating ADA instead of the previous "Current year v.s. Prior year" method. This is providing GUSD with relief from our declining enrollment and our poor attendance in the 2021-22 school year.

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:

**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	2,192.00	2,174.00		
	Charter School				
	<b>Total Enrollment</b>	<b>2,192.00</b>	<b>2,174.00</b>	<b>(.8%)</b>	<b>Met</b>
1st Subsequent Year (2023-24)					
	District Regular	2,139.00	2,146.00		
	Charter School				
	<b>Total Enrollment</b>	<b>2,139.00</b>	<b>2,146.00</b>	<b>.3%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)					
	District Regular	2,106.00	2,121.00		
	Charter School				
	<b>Total Enrollment</b>	<b>2,106.00</b>	<b>2,121.00</b>	<b>.7%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

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

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)	District Regular	2,077	2,423	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>2,077</b>	<b>2,423</b>	<b>85.7%</b>
Second Prior Year (2020-21)	District Regular	2,076	2,344	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>2,076</b>	<b>2,344</b>	<b>88.6%</b>
First Prior Year (2021-22)	District Regular	1,846	2,257	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>1,846</b>	<b>2,257</b>	<b>81.8%</b>
Historical Average Ratio:				85.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				85.9%

#### 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	1,960	2,174		
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>1,960</b>	<b>2,174</b>	<b>90.2%</b>	<b>Not Met</b>
1st Subsequent Year (2023-24)	District Regular	1,934	2,146		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>1,934</b>	<b>2,146</b>	<b>90.1%</b>	<b>Not Met</b>
2nd Subsequent Year (2024-25)	District Regular	1,911	2,121		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>1,911</b>	<b>2,121</b>	<b>90.1%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:  
(required if NOT met)

Working back from the pandemic, we are working to bring our ADA ratio up to 90%

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)	27,736,869.00	29,998,122.00	8.2%	Not Met
1st Subsequent Year (2023-24)	28,687,604.00	29,227,940.00	1.9%	Met
2nd Subsequent Year (2024-25)	29,030,014.00	29,681,432.00	2.2%	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)

2022-23 Adopted budget did not include the additional base projection provided through the State of California Budget Act. In the 2nd Subsequent year, using the ADA proxy our LCFF calculation increased more than originally calculated at Budget Adoption.



5. **CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	16,340,511.98	19,076,033.38	85.7%
Second Prior Year (2020-21)	15,800,232.68	18,184,274.38	86.9%
First Prior Year (2021-22)	16,376,559.07	19,142,707.74	85.5%
	Historical Average Ratio:		86.0%

	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):	83.0% to 89.0%	83.0% to 89.0%	83.0% to 89.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	20,328,428.00	25,098,494.00	81.0%	Not Met
1st Subsequent Year (2023-24)	21,002,990.00	25,185,417.00	83.4%	Met
2nd Subsequent Year (2024-25)	21,147,065.00	25,543,724.00	82.8%	Not Met

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

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

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

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

In the current year, the District has given a 8.5% increase to Certificated and Non-Represented Units and a 6.7% increase to Classified. In the 2nd subsequent year, negotiations are not settled and the unrestricted expenses have been adjusted by 5% for added inflation.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2022-23)	8,167,311.00	9,529,868.00	16.7%	Yes
1st Subsequent Year (2023-24)	5,739,807.00	3,991,341.00	-30.5%	Yes
2nd Subsequent Year (2024-25)	1,790,000.00	1,640,000.00	-8.4%	Yes

Explanation:  
(required if Yes)

In the current year we have budgeted to spend and receive the majority of the ESSER funds rather than in the 1st Subsequent year. In the 2nd Subsequent year, we are estimating to receive less in Title I and Title II funds. Also, the IDEA Preschool funds are being distributed to a different District within our SELPA.

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

Current Year (2022-23)	4,378,458.00	9,606,501.00	119.4%	Yes
1st Subsequent Year (2023-24)	3,154,500.00	5,043,296.00	59.9%	Yes
2nd Subsequent Year (2024-25)	3,154,000.00	3,710,786.00	17.7%	Yes

Explanation:  
(required if Yes)

In the current year we have budgeted to receive the Learning Recovery BG and the Art, Music & Instructional Material Discretionary BG. In the 1st and 2nd Subsequent years, we have budgeted to receive SPED PreK Early Intervention funds and the Prop 28 Art & Music funds. In the 1st subsequent year only we budgeted for additional Bus Replacement Grant funds and a second round of the KIT infrastructure funds.

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

Current Year (2022-23)	1,619,793.00	2,435,272.00	50.3%	Yes
1st Subsequent Year (2023-24)	1,819,793.00	1,985,422.00	9.1%	Yes
2nd Subsequent Year (2024-25)	1,778,593.00	1,985,422.00	11.6%	Yes

Explanation:  
(required if Yes)

In all years, there was an increase to the budget for interest, SELPA transfer, and Lease/Rental funds. In current year, there was an increase to RDA funds based on the funds received in the prior year.

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

Current Year (2022-23)	2,022,840.00	2,938,583.00	45.3%	Yes
1st Subsequent Year (2023-24)	1,673,078.00	3,146,108.00	88.0%	Yes
2nd Subsequent Year (2024-25)	1,756,732.00	3,303,413.00	88.0%	Yes

Explanation:  
(required if Yes)

In the current year, beginning balances were budgeted for expense where appropriate. In the 1st and 2nd subsequent years, budgets were adjusted to reflect the new BG funds and the adjustments for one-time expenses from ESSER and other one-time revenues/expenses.

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

Current Year (2022-23)	6,856,322.00	6,541,110.00	-4.6%	No
1st Subsequent Year (2023-24)	7,024,038.00	7,379,621.00	5.1%	Yes
2nd Subsequent Year (2024-25)	6,265,000.00	6,073,995.00	-3.0%	No

Explanation:  
(required if Yes)

In the 1st subsequent year, additional expenses are expected to be incurred as we expand our ELOP program.

**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)	14,165,562.00	21,571,641.00	52.3%	Not Met
1st Subsequent Year (2023-24)	10,714,100.00	11,020,059.00	2.9%	Met
2nd Subsequent Year (2024-25)	6,722,593.00	7,336,208.00	9.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	8,879,162.00	9,479,693.00	6.8%	Not Met
1st Subsequent Year (2023-24)	8,697,116.00	10,525,729.00	21.0%	Not Met
2nd Subsequent Year (2024-25)	8,021,732.00	9,377,408.00	16.9%	Not Met

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

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

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

**Explanation:**

Federal Revenue

(linked from 6A

if NOT met)

In the current year we have budgeted to spend and receive the majority of the ESSER funds rather than in the 1st Subsequent year. In the 2nd Subsequent year, we are estimating to receive less in Title I and Title II funds. Also, the IDEA Preschool funds are being distributed to a different District within our SELPA.

**Explanation:**

Other State Revenue

(linked from 6A

if NOT met)

In the current year we have budgeted to receive the Learning Recovery BG and the Art, Music & Instructional Material Discretionary BG. In the 1st and 2nd Subsequent years, we have budgeted to receive SPED PreK Early Intervention funds and the Prop 28 Art & Music funds. In the 1st subsequent year only we budgeted for additional Bus Replacement Grant funds and a second round of the KIT infrastructure funds.

**Explanation:**

Other Local Revenue

(linked from 6A

if NOT met)

In all years, there was an increase to the budget for interest, SELPA transfer, and Lease/Rental funds. In current year, there was an increase to RDA funds based on the funds received in the prior year.

- 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)

In the current year, beginning balances were budgeted for expense where appropriate. In the 1st and 2nd subsequent years, budgets were adjusted to reflect the new BG funds and the adjustments for one-time expenses from ESSER and other one-time revenues/expenses.

**Explanation:**

Services and Other Exps

(linked from 6A

if NOT met)

In the 1st subsequent year, additional expenses are expected to be incurred as we expand our ELOP program.

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	998,145.09	1,374,910.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,292,401.00	

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	19.1%	19.2%	17.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.4%	6.4%	5.9%

**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	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 01I, Section E)	and Other Financing Uses (Form 01I, Objects 1000-7999)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	(864,490.00)	25,374,954.00	3.4%	Met
1st Subsequent Year (2023-24)	(187,562.00)	25,371,285.00	.7%	Met
2nd Subsequent Year (2024-25)	(1,137,898.00)	25,709,080.00	4.4%	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)

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)	24,025,383.00	Met
1st Subsequent Year (2023-24)	21,023,216.00	Met
2nd Subsequent Year (2024-25)	17,942,374.00	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2022-23)	27,234,441.00	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,959.65	1,934.42	1,911.87
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	46,296,286.00	43,530,166.00	40,378,482.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	46,296,286.00	43,530,166.00	40,378,482.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,388,888.58	1,305,904.98	1,211,354.46

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
1,388,888.58	1,305,904.98	1,211,354.46



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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (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)	8,832,029.00	8,363,044.00	7,162,516.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	8,832,029.00	8,363,044.00	7,162,516.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.08%	19.21%	17.74%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,388,888.58</b>	<b>1,305,904.98</b>	<b>1,211,354.46</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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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:

The district settled in litigation for services - the settlement is included in the 1st Interim budget. There are other pending state reviews that we are closely watching and will adjust at 2nd interim is necessary.

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

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

**S4. Contingent Revenues**

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

Yes

- 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:

Forest Reserves

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(4,339,796.00)	(4,730,746.00)	9.0%	390,950.00	Not Met
1st Subsequent Year (2023-24)	(4,740,410.00)	(5,057,417.00)	6.7%	317,007.00	Not Met
2nd Subsequent Year (2024-25)	(6,700,343.00)	(6,117,950.00)	-8.7%	(582,393.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2022-23)	215,350.00	337,631.00	56.8%	122,281.00	Not Met
1st Subsequent Year (2023-24)	175,847.00	280,000.00	59.2%	104,153.00	Not Met
2nd Subsequent Year (2024-25)	120,906.00	280,000.00	131.6%	159,094.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2022-23)	245,000.00	367,281.00	49.9%	122,281.00	Not Met
1st Subsequent Year (2023-24)	245,000.00	185,868.00	-24.1%	(59,132.00)	Not Met
2nd Subsequent Year (2024-25)	245,000.00	165,356.00	-32.5%	(79,644.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

- 1a. 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 settled for the current year and the 1st Subsequent year with the CTA and NRU at 8.5% (current) and 4% (1st subsequent), and is providing a \$1,500 retention bonus to all staff in both year which caused the contribution to restricted programs to increase. In the 2nd subsequent year, the retention bonus has been removed and all extra duty and extra sub costs have been reduced that were being paid out of restricted sources.

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

Explanation:  
(required if NOT met)

In current year, transfers into the general fund were increased from Fund 02 for the close of our the GREAT Partnership and from Fund 20 for the estimated cost of the District share to retiree benefits.

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

Explanation:  
(required if NOT met)

To Fund 20 based on an estimated number of eligible retirees.

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

Project Information:  
(required if YES)

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

Yes

No

Total Annual Payments:	503,923	531,661	531,661	428,253
Has total annual payment increased over prior year (2021-22)?		Yes	Yes	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

These will be funded the same way the current year bond payments are made.

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

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

2,246,190.00	2,246,190.00
0.00	0.00
2,246,190.00	2,246,190.00

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

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

Actuarial	Actuarial
Jul 01, 2020	Jul 01, 2020

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

206,086.00	206,086.00
206,086.00	206,086.00
206,086.00	206,086.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

126,847.00	126,847.00
126,847.00	126,847.00
126,847.00	126,847.00

- 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)

385,783.00	385,783.00
385,783.00	385,783.00
385,783.00	385,783.00

- d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

35	35
35	35
35	35

4. Comments:





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

---

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

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


3 Self-Insurance Contributions

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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


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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)


4 Comments:

--

**S8. Status of Labor Agreements**

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

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

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

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

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**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?

No

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	145.2	151.4	151.4	151.4

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

Yes

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:

Nov 16, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 02, 2022

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

Yes

If Yes, date of budget revision board adoption:

Nov 16, 2022

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
1,989,852	2,089,344	2,193,812
63.2%	60.2%	57.3%
(2.9%)	(4.8%)	(4.8%)

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

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

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

If Yes, explain the nature of the new costs:

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
135,563	188,642	191,999
(11.6%)	39.2%	1.8%

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

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

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

**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?

No

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

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	186.9	173.1	173.1	173.1

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

Yes

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:

Aug 17, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Aug 17, 2022

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

Yes

If Yes, date of budget revision board adoption:

Aug 17, 2022

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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	966,346	1,014,663	1,065,397
3. Percent of H&W cost paid by employer	85.1%	81.0%	77.2%
4. Percent projected change in H&W cost over prior year	8.4%	(4.8%)	(4.8%)

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

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

No		

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

If Yes, explain the nature of the new costs:

	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	59,783	51,276	51,840
3. Percent change in step & column over prior year	11.5%	(14.2%)	1.1%

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

**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?

No

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	30.8	29.0	29.0	29.0

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

Yes

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

Total cost of salary settlement

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

Yes	Yes	Yes
278,748	415,468	415,468
8.5% increase and increase to H&W Cap of \$1,100 per FTE	4% salary increase and increase to H&W Cap of \$500 per FTE	

**Negotiations Not Settled**

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

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

4. Amount included for any tentative salary schedule increases

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

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Yes	Yes	Yes
397,291	416,953	437,800
70.3%	67.0%	63.8%
(1.1%)	(4.8%)	(4.8%)

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

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Yes	Yes	Yes
28,365	(22,089)	(22,125)
14.3%	(177.9%)	.2%

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

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

2. Total cost of other benefits

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

Yes	Yes	Yes
2,697	2,697	2,697
(1.1%)	0.0%	0.0%

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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
- If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

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**ADDITIONAL FISCAL INDICATORS**

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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?

Yes

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?

Yes

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)

A5: In the current year the District has given an 8.5% increase which is larger than the 6.56% COLA provided by the state. However, there was also an additional 6.7% added to the LCFF base which is allowing for the over COLA settlement. A9: Superintendent James Harrell has returned from an unpaid leave of absence, replacing Steve Henson. Beth Roberts replaced Steve Henson as Director of Business Services.

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**End of School District First Interim Criteria and Standards Review**

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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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	25,823,196.00	25,823,196.00	8,744,579.82	28,151,311.00	2,328,115.00	9.0%
2) Federal Revenue		8100-8299	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	401,458.00	401,458.00	6,119.73	426,814.00	25,356.00	6.3%
4) Other Local Revenue		8600-8799	44,200.00	44,200.00	271,798.75	326,275.00	282,075.00	638.2%
5) TOTAL, REVENUES			26,358,854.00	26,358,854.00	9,022,498.30	28,994,400.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	8,850,516.00	8,850,516.00	2,433,767.69	10,318,003.00	(1,467,487.00)	-16.6%
2) Classified Salaries		2000-2999	3,729,530.00	3,729,530.00	1,166,759.51	4,288,973.00	(559,443.00)	-15.0%
3) Employee Benefits		3000-3999	5,139,359.00	5,139,359.00	1,477,021.60	5,721,452.00	(582,093.00)	-11.3%
4) Books and Supplies		4000-4999	757,370.00	757,370.00	249,750.77	1,714,048.00	(956,678.00)	-126.3%
5) Services and Other Operating Expenditures		5000-5999	3,124,803.00	3,124,803.00	1,195,699.62	3,272,927.00	(148,124.00)	-4.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	186,127.00	(186,127.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	196,821.00	196,821.00	187,226.40	288,529.00	(91,708.00)	-46.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(763,591.00)	(763,591.00)	(108,066.48)	(691,565.00)	(72,026.00)	9.4%
9) TOTAL, EXPENDITURES			21,034,808.00	21,034,808.00	6,602,159.11	25,098,494.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,324,046.00	5,324,046.00	2,420,339.19	3,895,906.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	215,350.00	215,350.00	31,458.76	246,810.00	31,460.00	14.6%
b) Transfers Out		7600-7629	245,000.00	245,000.00	31,458.76	276,460.00	(31,460.00)	-12.8%
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	(4,339,796.00)	(4,339,796.00)	0.00	(4,730,746.00)	(390,950.00)	9.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,369,446.00)	(4,369,446.00)	0.00	(4,760,396.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			954,600.00	954,600.00	2,420,339.19	(864,490.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,839,410.00	14,839,410.00		14,952,866.00	113,456.00	0.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,839,410.00	14,839,410.00		14,952,866.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,839,410.00	14,839,410.00		14,952,866.00		
2) Ending Balance, June 30 (E + F1e)			15,794,010.00	15,794,010.00		14,088,376.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	12,100.00	12,100.00		12,100.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	40,635.00	40,635.00		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	8,589,203.00	8,589,203.00		5,244,247.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,152,072.00	7,152,072.00		8,832,029.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	12,153,594.00	12,153,594.00	8,353,460.00	13,171,367.00	1,017,773.00	8.4%
Education Protection Account State Aid - Current Year		8012	407,998.00	407,998.00	364,285.00	420,307.00	12,309.00	3.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	151,980.00	151,980.00	0.00	149,589.00	(2,391.00)	-1.6%
Timber Yield Tax		8022	45,406.00	45,406.00	0.00	28,696.00	(16,710.00)	-36.8%
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	12,484,567.00	12,484,567.00	0.00	13,362,636.00	878,069.00	7.0%
Unsecured Roll Taxes		8042	569,429.00	569,429.00	560,577.28	618,962.00	49,533.00	8.7%
Prior Years' Taxes		8043	8,546.00	8,546.00	6,311.80	11,591.00	3,045.00	35.6%
Supplemental Taxes		8044	115,790.00	115,790.00	28,977.59	184,903.00	69,113.00	59.7%
Education Revenue Augmentation Fund (ERAF)		8045	(524,386.00)	(524,386.00)	0.00	(567,756.00)	(43,370.00)	8.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,323,945.00	2,323,945.00	0.00	2,617,827.00	293,882.00	12.6%
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			27,736,869.00	27,736,869.00	9,313,611.67	29,998,122.00	2,261,253.00	8.2%
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	(1,913,673.00)	(1,913,673.00)	(569,031.85)	(1,846,811.00)	66,862.00	-3.5%
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			25,823,196.00	25,823,196.00	8,744,579.82	28,151,311.00	2,328,115.00	9.0%

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)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	90,000.00	90,000.00	0.00	90,000.00	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						
	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			90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	82,918.00	82,918.00	0.00	82,408.00	(510.00)	-0.6%
Lottery - Unrestricted and Instructional Materials		8560	318,540.00	318,540.00	6,119.73	344,406.00	25,866.00	8.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>401,458.00</b>	<b>401,458.00</b>	<b>6,119.73</b>	<b>426,814.00</b>	<b>25,356.00</b>	<b>6.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	17,276.50	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	21,524.42	55,088.00	55,088.00	New
Interest		8660	0.00	0.00	45,750.67	140,000.00	140,000.00	New
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	4,750.00	16,500.00	16,500.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	44,200.00	44,200.00	182,497.16	114,687.00	70,487.00	159.5%
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			44,200.00	44,200.00	271,798.75	326,275.00	282,075.00	638.2%
TOTAL, REVENUES			26,358,854.00	26,358,854.00	9,022,498.30	28,994,400.00	2,635,546.00	10.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	7,040,469.00	7,040,469.00	1,842,138.24	7,847,370.00	(806,901.00)	-11.5%
Certificated Pupil Support Salaries		1200	724,616.00	724,616.00	234,668.95	1,292,294.00	(567,678.00)	-78.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,072,791.00	1,072,791.00	352,624.42	1,164,257.00	(91,466.00)	-8.5%
Other Certificated Salaries		1900	12,640.00	12,640.00	4,336.08	14,082.00	(1,442.00)	-11.4%
TOTAL, CERTIFICATED SALARIES			8,850,516.00	8,850,516.00	2,433,767.69	10,318,003.00	(1,467,487.00)	-16.6%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	600,116.00	600,116.00	142,197.45	691,372.00	(91,256.00)	-15.2%
Classified Support Salaries		2200	1,153,328.00	1,153,328.00	353,182.31	1,386,974.00	(233,646.00)	-20.3%
Classified Supervisors' and Administrators' Salaries		2300	520,749.00	520,749.00	183,413.65	587,932.00	(67,183.00)	-12.9%
Clerical, Technical and Office Salaries		2400	1,088,932.00	1,088,932.00	373,357.76	1,149,867.00	(60,935.00)	-5.6%
Other Classified Salaries		2900	366,405.00	366,405.00	114,608.34	472,828.00	(106,423.00)	-29.0%
TOTAL, CLASSIFIED SALARIES			3,729,530.00	3,729,530.00	1,166,759.51	4,288,973.00	(559,443.00)	-15.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,675,384.00	1,675,384.00	450,048.49	1,918,169.00	(242,785.00)	-14.5%
PERS		3201-3202	959,126.00	959,126.00	286,573.20	1,097,216.00	(138,090.00)	-14.4%
OASDI/Medicare/Alternative		3301-3302	397,560.00	397,560.00	121,065.70	469,126.00	(71,566.00)	-18.0%
Health and Welfare Benefits		3401-3402	1,645,862.00	1,645,862.00	475,670.24	1,722,149.00	(76,287.00)	-4.6%
Unemployment Insurance		3501-3502	59,467.00	59,467.00	17,016.32	68,897.00	(9,430.00)	-15.9%
Workers' Compensation		3601-3602	273,039.00	273,039.00	70,210.94	316,976.00	(43,937.00)	-16.1%
OPEB, Allocated		3701-3702	126,847.00	126,847.00	55,783.90	126,847.00	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	2,074.00	2,074.00	652.81	2,072.00	2.00	0.1%
TOTAL, EMPLOYEE BENEFITS			5,139,359.00	5,139,359.00	1,477,021.60	5,721,452.00	(582,093.00)	-11.3%
<b>BOOKS AND SUPPLIES</b>								

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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	687,470.00	687,470.00	210,339.78	1,601,151.00	(913,681.00)	-132.9%
Noncapitalized Equipment		4400	69,900.00	69,900.00	39,410.99	112,897.00	(42,997.00)	-61.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			757,370.00	757,370.00	249,750.77	1,714,048.00	(956,678.00)	-126.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	360,969.00	360,969.00	0.00	412,091.00	(51,122.00)	-14.2%
Travel and Conferences		5200	151,283.00	151,283.00	5,783.79	163,248.00	(11,965.00)	-7.9%
Dues and Memberships		5300	32,500.00	32,500.00	20,690.98	33,727.00	(1,227.00)	-3.8%
Insurance		5400-5450	301,536.00	301,536.00	334,665.00	418,665.00	(117,129.00)	-38.8%
Operations and Housekeeping Services		5500	746,750.00	746,750.00	303,248.57	765,250.00	(18,500.00)	-2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	678,447.00	678,447.00	146,234.00	648,068.00	30,379.00	4.5%
Transfers of Direct Costs		5710	(8,300.00)	(8,300.00)	0.00	(6,960.00)	(1,340.00)	16.1%
Transfers of Direct Costs - Interfund		5750	(1,200.00)	(1,200.00)	0.00	(1,200.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	733,423.00	733,423.00	329,428.83	710,643.00	22,780.00	3.1%
Communications		5900	129,395.00	129,395.00	55,648.45	129,395.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,124,803.00	3,124,803.00	1,195,699.62	3,272,927.00	(148,124.00)	-4.7%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	186,127.00	(186,127.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	186,127.00	(186,127.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	196,821.00	196,821.00	155,460.00	225,000.00	(28,179.00)	-14.3%
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  
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)
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	2,161.44	4,321.00	(4,321.00)	New
Other Debt Service - Principal		7439	0.00	0.00	29,604.96	59,208.00	(59,208.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			196,821.00	196,821.00	187,226.40	288,529.00	(91,708.00)	-46.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(677,591.00)	(677,591.00)	(108,066.48)	(644,803.00)	(32,788.00)	4.8%
Transfers of Indirect Costs - Interfund		7350	(86,000.00)	(86,000.00)	0.00	(46,762.00)	(39,238.00)	45.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(763,591.00)	(763,591.00)	(108,066.48)	(691,565.00)	(72,026.00)	9.4%
TOTAL, EXPENDITURES			21,034,808.00	21,034,808.00	6,602,159.11	25,098,494.00	(4,063,686.00)	-19.3%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	215,350.00	215,350.00	0.00	215,350.00	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	31,458.76	31,460.00	31,460.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			215,350.00	215,350.00	31,458.76	246,810.00	31,460.00	14.6%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	245,000.00	245,000.00	0.00	245,000.00	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	31,458.76	31,460.00	(31,460.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			245,000.00	245,000.00	31,458.76	276,460.00	(31,460.00)	-12.8%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%



2022-23 First Interim  
General Fund  
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(4,339,796.00)	(4,339,796.00)	0.00	(4,730,746.00)	(390,950.00)	9.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,339,796.00)	(4,339,796.00)	0.00	(4,730,746.00)	(390,950.00)	9.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,369,446.00)	(4,369,446.00)	0.00	(4,760,396.00)	(390,950.00)	8.9%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,077,311.00	8,077,311.00	1,100,995.44	9,439,868.00	1,362,557.00	16.9%
3) Other State Revenue		8300-8599	3,977,000.00	3,977,000.00	1,231,203.82	9,179,687.00	5,202,687.00	130.8%
4) Other Local Revenue		8600-8799	1,575,593.00	1,575,593.00	583,034.35	2,108,997.00	533,404.00	33.9%
5) TOTAL, REVENUES			13,629,904.00	13,629,904.00	2,915,233.61	20,728,552.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,695,353.00	3,695,353.00	945,012.38	3,866,962.00	(171,609.00)	-4.6%
2) Classified Salaries		2000-2999	2,714,789.00	2,714,789.00	716,790.72	3,078,076.00	(363,287.00)	-13.4%
3) Employee Benefits		3000-3999	3,829,642.00	3,829,642.00	622,609.76	3,861,985.00	(32,343.00)	-0.8%
4) Books and Supplies		4000-4999	1,265,470.00	1,265,470.00	386,790.00	1,224,535.00	40,935.00	3.2%
5) Services and Other Operating Expenditures		5000-5999	3,731,519.00	3,731,519.00	782,926.84	3,268,183.00	463,336.00	12.4%
6) Capital Outlay		6000-6999	2,529,560.00	2,529,560.00	1,403,769.85	4,875,967.00	(2,346,407.00)	-92.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	677,591.00	677,591.00	108,066.48	644,803.00	32,788.00	4.8%
9) TOTAL, EXPENDITURES			18,453,924.00	18,453,924.00	4,965,966.03	20,830,511.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,824,020.00)	(4,824,020.00)	(2,050,732.42)	(101,959.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	90,820.62	90,821.00	90,821.00	New
b) Transfers Out		7600-7629	0.00	0.00	90,820.62	90,821.00	(90,821.00)	New
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	4,339,796.00	4,339,796.00	0.00	4,730,746.00	390,950.00	9.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,339,796.00	4,339,796.00	0.00	4,730,746.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(484,224.00)	(484,224.00)	(2,050,732.42)	4,628,787.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,478,419.00	4,478,419.00		5,308,220.00	829,801.00	18.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,478,419.00	4,478,419.00		5,308,220.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,478,419.00	4,478,419.00		5,308,220.00		
2) Ending Balance, June 30 (E + F1e)			3,994,195.00	3,994,195.00		9,937,007.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,994,195.00	3,994,195.00		9,937,007.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	607,660.00	607,660.00	0.00	607,660.00	0.00	0.0%
Special Education Discretionary Grants		8182	144,129.00	144,129.00	0.00	0.00	(144,129.00)	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,076,600.00	1,076,600.00	117,889.64	1,354,022.00	277,422.00	25.8%
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	109,824.00	109,824.00	34,609.53	117,482.00	7,658.00	7.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	893,393.00	893,393.00	20,609.76	912,076.00	18,683.00	2.1%
Career and Technical Education	3500-3599	8290	45,596.00	45,596.00	0.00	45,596.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	5,200,109.00	5,200,109.00	927,886.51	6,403,032.00	1,202,923.00	23.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>8,077,311.00</b>	<b>8,077,311.00</b>	<b>1,100,995.44</b>	<b>9,439,868.00</b>	<b>1,362,557.00</b>	<b>16.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	120,222.00	120,222.00	0.00	0.00	(120,222.00)	-100.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	113,265.00	113,265.00	6,708.81	159,493.00	46,228.00	40.8%
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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General Fund  
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Revenues, Expenditures, and Changes in Fund Balance**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	541,264.00	541,264.00	1,181.07	542,445.00	1,181.00	0.2%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	44,798.00	44,798.00	53,206.92	53,207.00	8,409.00	18.8%
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	48,000.00	48,000.00	0.00	53,583.00	5,583.00	11.6%
All Other State Revenue	All Other	8590	3,109,451.00	3,109,451.00	1,170,107.02	8,370,959.00	5,261,508.00	169.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,977,000.00</b>	<b>3,977,000.00</b>	<b>1,231,203.82</b>	<b>9,179,687.00</b>	<b>5,202,687.00</b>	<b>130.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	150,000.00	150,000.00	0.00	450,000.00	300,000.00	200.0%
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	75.95	63,500.00	63,500.00	New
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	0.00	0.00	21,962.41	25,775.00	25,775.00	New
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	1,425,593.00	1,425,593.00	560,995.99	1,569,722.00	144,129.00	10.1%
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			1,575,593.00	1,575,593.00	583,034.35	2,108,997.00	533,404.00	33.9%
TOTAL, REVENUES			13,629,904.00	13,629,904.00	2,915,233.61	20,728,552.00	7,098,648.00	52.1%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,855,388.00	2,855,388.00	740,477.04	3,265,423.00	(410,035.00)	-14.4%
Certificated Pupil Support Salaries		1200	443,341.00	443,341.00	98,647.25	107,950.00	335,391.00	75.7%
Certificated Supervisors' and Administrators' Salaries		1300	282,862.00	282,862.00	66,863.33	317,102.00	(34,240.00)	-12.1%
Other Certificated Salaries		1900	113,762.00	113,762.00	39,024.76	176,487.00	(62,725.00)	-55.1%
TOTAL, CERTIFICATED SALARIES			3,695,353.00	3,695,353.00	945,012.38	3,866,962.00	(171,609.00)	-4.6%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,920,003.00	1,920,003.00	385,572.57	2,198,430.00	(278,427.00)	-14.5%
Classified Support Salaries		2200	444,387.00	444,387.00	173,628.61	371,022.00	73,365.00	16.5%
Classified Supervisors' and Administrators' Salaries		2300	119,803.00	119,803.00	40,204.24	130,789.00	(10,986.00)	-9.2%
Clerical, Technical and Office Salaries		2400	108,076.00	108,076.00	45,247.25	124,119.00	(16,043.00)	-14.8%
Other Classified Salaries		2900	122,520.00	122,520.00	72,138.05	253,716.00	(131,196.00)	-107.1%
TOTAL, CLASSIFIED SALARIES			2,714,789.00	2,714,789.00	716,790.72	3,078,076.00	(363,287.00)	-13.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,039,904.00	2,039,904.00	163,124.32	2,064,299.00	(24,395.00)	-1.2%
PERS		3201-3202	703,133.00	703,133.00	180,404.08	762,135.00	(59,002.00)	-8.4%
OASDI/Medicare/Alternative		3301-3302	261,275.00	261,275.00	68,878.55	287,562.00	(26,287.00)	-10.1%
Health and Welfare Benefits		3401-3402	653,572.00	653,572.00	169,496.92	563,815.00	89,757.00	13.7%
Unemployment Insurance		3501-3502	31,552.00	31,552.00	7,902.55	33,020.00	(1,468.00)	-4.7%
Workers' Compensation		3601-3602	139,779.00	139,779.00	32,503.05	150,680.00	(10,901.00)	-7.8%
OPEB, Allocated		3701-3702	0.00	0.00	157.92	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	427.00	427.00	142.37	474.00	(47.00)	-11.0%
TOTAL, EMPLOYEE BENEFITS			3,829,642.00	3,829,642.00	622,609.76	3,861,985.00	(32,343.00)	-0.8%
<b>BOOKS AND SUPPLIES</b>								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	146,402.00	146,402.00	29,726.42	20,000.00	126,402.00	86.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,022,482.00	1,022,482.00	324,099.98	1,059,060.00	(36,578.00)	-3.6%
Noncapitalized Equipment		4400	96,586.00	96,586.00	32,963.60	145,475.00	(48,889.00)	-50.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,265,470.00	1,265,470.00	386,790.00	1,224,535.00	40,935.00	3.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	834,500.00	834,500.00	85,332.62	1,067,500.00	(233,000.00)	-27.9%
Travel and Conferences		5200	199,526.00	199,526.00	91,338.54	229,364.00	(29,838.00)	-15.0%
Dues and Memberships		5300	1,020.00	1,020.00	0.00	0.00	1,020.00	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	136,785.00	136,785.00	301,237.79	907,658.00	(770,873.00)	-563.6%
Transfers of Direct Costs		5710	8,300.00	8,300.00	0.00	6,960.00	1,340.00	16.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,550,188.00	2,550,188.00	296,278.24	1,039,001.00	1,511,187.00	59.3%
Communications		5900	1,200.00	1,200.00	8,739.65	17,700.00	(16,500.00)	-1,375.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,731,519.00	3,731,519.00	782,926.84	3,268,183.00	463,336.00	12.4%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	498,514.00	586,900.00	(586,900.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,680,000.00	1,680,000.00	0.00	2,982,387.00	(1,302,387.00)	-77.5%
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	793,775.00	793,775.00	905,255.85	1,250,895.00	(457,120.00)	-57.6%
Equipment Replacement		6500	55,785.00	55,785.00	0.00	55,785.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,529,560.00	2,529,560.00	1,403,769.85	4,875,967.00	(2,346,407.00)	-92.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%



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General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	677,591.00	677,591.00	108,066.48	644,803.00	32,788.00	4.8%
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			677,591.00	677,591.00	108,066.48	644,803.00	32,788.00	4.8%
TOTAL, EXPENDITURES			18,453,924.00	18,453,924.00	4,965,966.03	20,830,511.00	(2,376,587.00)	-12.9%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	90,820.62	90,821.00	90,821.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	90,820.62	90,821.00	90,821.00	New
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	90,820.62	90,821.00	(90,821.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	90,820.62	90,821.00	(90,821.00)	New
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	4,339,796.00	4,339,796.00	0.00	4,730,746.00	390,950.00	9.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,339,796.00	4,339,796.00	0.00	4,730,746.00	390,950.00	9.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,339,796.00	4,339,796.00	0.00	4,730,746.00	(390,950.00)	-9.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	25,823,196.00	25,823,196.00	8,744,579.82	28,151,311.00	2,328,115.00	9.0%
2) Federal Revenue		8100-8299	8,167,311.00	8,167,311.00	1,100,995.44	9,529,868.00	1,362,557.00	16.7%
3) Other State Revenue		8300-8599	4,378,458.00	4,378,458.00	1,237,323.55	9,606,501.00	5,228,043.00	119.4%
4) Other Local Revenue		8600-8799	1,619,793.00	1,619,793.00	854,833.10	2,435,272.00	815,479.00	50.3%
5) TOTAL, REVENUES			39,988,758.00	39,988,758.00	11,937,731.91	49,722,952.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	12,545,869.00	12,545,869.00	3,378,780.07	14,184,965.00	(1,639,096.00)	-13.1%
2) Classified Salaries		2000-2999	6,444,319.00	6,444,319.00	1,883,550.23	7,367,049.00	(922,730.00)	-14.3%
3) Employee Benefits		3000-3999	8,969,001.00	8,969,001.00	2,099,631.36	9,583,437.00	(614,436.00)	-6.9%
4) Books and Supplies		4000-4999	2,022,840.00	2,022,840.00	636,540.77	2,938,583.00	(915,743.00)	-45.3%
5) Services and Other Operating Expenditures		5000-5999	6,856,322.00	6,856,322.00	1,978,626.46	6,541,110.00	315,212.00	4.6%
6) Capital Outlay		6000-6999	2,529,560.00	2,529,560.00	1,403,769.85	5,062,094.00	(2,532,534.00)	-100.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	206,821.00	206,821.00	187,226.40	298,529.00	(91,708.00)	-44.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(86,000.00)	(86,000.00)	0.00	(46,762.00)	(39,238.00)	45.6%
9) TOTAL, EXPENDITURES			39,488,732.00	39,488,732.00	11,568,125.14	45,929,005.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			500,026.00	500,026.00	369,606.77	3,793,947.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	215,350.00	215,350.00	122,279.38	337,631.00	122,281.00	56.8%
b) Transfers Out		7600-7629	245,000.00	245,000.00	122,279.38	367,281.00	(122,281.00)	-49.9%
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			(29,650.00)	(29,650.00)	0.00	(29,650.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			470,376.00	470,376.00	369,606.77	3,764,297.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,317,829.00	19,317,829.00		20,261,086.00	943,257.00	4.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,317,829.00	19,317,829.00		20,261,086.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,317,829.00	19,317,829.00		20,261,086.00		
2) Ending Balance, June 30 (E + F1e)			19,788,205.00	19,788,205.00		24,025,383.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	12,100.00	12,100.00		12,100.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	40,635.00	40,635.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,994,195.00	3,994,195.00		9,937,007.00		
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	8,589,203.00	8,589,203.00		5,244,247.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,152,072.00	7,152,072.00		8,832,029.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	12,153,594.00	12,153,594.00	8,353,460.00	13,171,367.00	1,017,773.00	8.4%
Education Protection Account State Aid - Current Year		8012	407,998.00	407,998.00	364,285.00	420,307.00	12,309.00	3.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	151,980.00	151,980.00	0.00	149,589.00	(2,391.00)	-1.6%
Timber Yield Tax		8022	45,406.00	45,406.00	0.00	28,696.00	(16,710.00)	-36.8%
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	12,484,567.00	12,484,567.00	0.00	13,362,636.00	878,069.00	7.0%
Unsecured Roll Taxes		8042	569,429.00	569,429.00	560,577.28	618,962.00	49,533.00	8.7%
Prior Years' Taxes		8043	8,546.00	8,546.00	6,311.80	11,591.00	3,045.00	35.6%
Supplemental Taxes		8044	115,790.00	115,790.00	28,977.59	184,903.00	69,113.00	59.7%
Education Revenue Augmentation Fund (ERAF)		8045	(524,386.00)	(524,386.00)	0.00	(567,756.00)	(43,370.00)	8.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,323,945.00	2,323,945.00	0.00	2,617,827.00	293,882.00	12.6%
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			27,736,869.00	27,736,869.00	9,313,611.67	29,998,122.00	2,261,253.00	8.2%
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	(1,913,673.00)	(1,913,673.00)	(569,031.85)	(1,846,811.00)	66,862.00	-3.5%
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			25,823,196.00	25,823,196.00	8,744,579.82	28,151,311.00	2,328,115.00	9.0%
<b>FEDERAL REVENUE</b>								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	607,660.00	607,660.00	0.00	607,660.00	0.00	0.0%
Special Education Discretionary Grants		8182	144,129.00	144,129.00	0.00	0.00	(144,129.00)	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	90,000.00	90,000.00	0.00	90,000.00	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	1,076,600.00	1,076,600.00	117,889.64	1,354,022.00	277,422.00	25.8%
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	109,824.00	109,824.00	34,609.53	117,482.00	7,658.00	7.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	893,393.00	893,393.00	20,609.76	912,076.00	18,683.00	2.1%
Career and Technical Education	3500-3599	8290	45,596.00	45,596.00	0.00	45,596.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	5,200,109.00	5,200,109.00	927,886.51	6,403,032.00	1,202,923.00	23.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>8,167,311.00</b>	<b>8,167,311.00</b>	<b>1,100,995.44</b>	<b>9,529,868.00</b>	<b>1,362,557.00</b>	<b>16.7%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	120,222.00	120,222.00	0.00	0.00	(120,222.00)	-100.0%
Mandated Costs Reimbursements		8550	82,918.00	82,918.00	0.00	82,408.00	(510.00)	-0.6%
Lottery - Unrestricted and Instructional Materials		8560	431,805.00	431,805.00	12,828.54	503,899.00	72,094.00	16.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	541,264.00	541,264.00	1,181.07	542,445.00	1,181.00	0.2%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	44,798.00	44,798.00	53,206.92	53,207.00	8,409.00	18.8%
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	48,000.00	48,000.00	0.00	53,583.00	5,583.00	11.6%
All Other State Revenue	All Other	8590	3,109,451.00	3,109,451.00	1,170,107.02	8,370,959.00	5,261,508.00	169.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,378,458.00</b>	<b>4,378,458.00</b>	<b>1,237,323.55</b>	<b>9,606,501.00</b>	<b>5,228,043.00</b>	<b>119.4%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	150,000.00	150,000.00	0.00	450,000.00	300,000.00	200.0%
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	17,276.50	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	21,524.42	55,088.00	55,088.00	New
Interest		8660	0.00	0.00	45,750.67	140,000.00	140,000.00	New
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	4,825.95	80,000.00	80,000.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	44,200.00	44,200.00	204,459.57	140,462.00	96,262.00	217.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,425,593.00	1,425,593.00	560,995.99	1,569,722.00	144,129.00	10.1%
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			1,619,793.00	1,619,793.00	854,833.10	2,435,272.00	815,479.00	50.3%
TOTAL, REVENUES			39,988,758.00	39,988,758.00	11,937,731.91	49,722,952.00	9,734,194.00	24.3%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	9,895,857.00	9,895,857.00	2,582,615.28	11,112,793.00	(1,216,936.00)	-12.3%
Certificated Pupil Support Salaries		1200	1,167,957.00	1,167,957.00	333,316.20	1,400,244.00	(232,287.00)	-19.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,355,653.00	1,355,653.00	419,487.75	1,481,359.00	(125,706.00)	-9.3%
Other Certificated Salaries		1900	126,402.00	126,402.00	43,360.84	190,569.00	(64,167.00)	-50.8%
TOTAL, CERTIFICATED SALARIES			12,545,869.00	12,545,869.00	3,378,780.07	14,184,965.00	(1,639,096.00)	-13.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,520,119.00	2,520,119.00	527,770.02	2,889,802.00	(369,683.00)	-14.7%
Classified Support Salaries		2200	1,597,715.00	1,597,715.00	526,810.92	1,757,996.00	(160,281.00)	-10.0%
Classified Supervisors' and Administrators' Salaries		2300	640,552.00	640,552.00	223,617.89	718,721.00	(78,169.00)	-12.2%
Clerical, Technical and Office Salaries		2400	1,197,008.00	1,197,008.00	418,605.01	1,273,986.00	(76,978.00)	-6.4%
Other Classified Salaries		2900	488,925.00	488,925.00	186,746.39	726,544.00	(237,619.00)	-48.6%
TOTAL, CLASSIFIED SALARIES			6,444,319.00	6,444,319.00	1,883,550.23	7,367,049.00	(922,730.00)	-14.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,715,288.00	3,715,288.00	613,172.81	3,982,468.00	(267,180.00)	-7.2%
PERS		3201-3202	1,662,259.00	1,662,259.00	466,977.28	1,859,351.00	(197,092.00)	-11.9%
OASDI/Medicare/Alternative		3301-3302	658,835.00	658,835.00	189,944.25	756,688.00	(97,853.00)	-14.9%
Health and Welfare Benefits		3401-3402	2,299,434.00	2,299,434.00	645,167.16	2,285,964.00	13,470.00	0.6%
Unemployment Insurance		3501-3502	91,019.00	91,019.00	24,918.87	101,917.00	(10,898.00)	-12.0%
Workers' Compensation		3601-3602	412,818.00	412,818.00	102,713.99	467,656.00	(54,838.00)	-13.3%
OPEB, Allocated		3701-3702	126,847.00	126,847.00	55,941.82	126,847.00	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	2,501.00	2,501.00	795.18	2,546.00	(45.00)	-1.8%
TOTAL, EMPLOYEE BENEFITS			8,969,001.00	8,969,001.00	2,099,631.36	9,583,437.00	(614,436.00)	-6.9%
<b>BOOKS AND SUPPLIES</b>								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	146,402.00	146,402.00	29,726.42	20,000.00	126,402.00	86.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,709,952.00	1,709,952.00	534,439.76	2,660,211.00	(950,259.00)	-55.6%
Noncapitalized Equipment		4400	166,486.00	166,486.00	72,374.59	258,372.00	(91,886.00)	-55.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,022,840.00	2,022,840.00	636,540.77	2,938,583.00	(915,743.00)	-45.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,195,469.00	1,195,469.00	85,332.62	1,479,591.00	(284,122.00)	-23.8%
Travel and Conferences		5200	350,809.00	350,809.00	97,122.33	392,612.00	(41,803.00)	-11.9%
Dues and Memberships		5300	33,520.00	33,520.00	20,690.98	33,727.00	(207.00)	-0.6%
Insurance		5400-5450	301,536.00	301,536.00	334,665.00	418,665.00	(117,129.00)	-38.8%
Operations and Housekeeping Services		5500	746,750.00	746,750.00	303,248.57	765,250.00	(18,500.00)	-2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	815,232.00	815,232.00	447,471.79	1,555,726.00	(740,494.00)	-90.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,200.00)	(1,200.00)	0.00	(1,200.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,283,611.00	3,283,611.00	625,707.07	1,749,644.00	1,533,967.00	46.7%
Communications		5900	130,595.00	130,595.00	64,388.10	147,095.00	(16,500.00)	-12.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,856,322.00	6,856,322.00	1,978,626.46	6,541,110.00	315,212.00	4.6%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	498,514.00	586,900.00	(586,900.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,680,000.00	1,680,000.00	0.00	2,982,387.00	(1,302,387.00)	-77.5%
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	793,775.00	793,775.00	905,255.85	1,437,022.00	(643,247.00)	-81.0%
Equipment Replacement		6500	55,785.00	55,785.00	0.00	55,785.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,529,560.00	2,529,560.00	1,403,769.85	5,062,094.00	(2,532,534.00)	-100.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	206,821.00	206,821.00	155,460.00	235,000.00	(28,179.00)	-13.6%
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**

45 75267 0000000  
Form 011  
D81ARMBXT(2022-23)

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	2,161.44	4,321.00	(4,321.00)	New
Other Debt Service - Principal		7439	0.00	0.00	29,604.96	59,208.00	(59,208.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			206,821.00	206,821.00	187,226.40	298,529.00	(91,708.00)	-44.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(86,000.00)	(86,000.00)	0.00	(46,762.00)	(39,238.00)	45.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(86,000.00)	(86,000.00)	0.00	(46,762.00)	(39,238.00)	45.6%
<b>TOTAL, EXPENDITURES</b>			<b>39,488,732.00</b>	<b>39,488,732.00</b>	<b>11,568,125.14</b>	<b>45,929,005.00</b>	<b>(6,440,273.00)</b>	<b>-16.3%</b>
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	215,350.00	215,350.00	0.00	215,350.00	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	122,279.38	122,281.00	122,281.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			215,350.00	215,350.00	122,279.38	337,631.00	122,281.00	56.8%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	245,000.00	245,000.00	0.00	245,000.00	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	122,279.38	122,281.00	(122,281.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			245,000.00	245,000.00	122,279.38	367,281.00	(122,281.00)	-49.9%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
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)			(29,650.00)	(29,650.00)	0.00	(29,650.00)	0.00	0.0%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	1,461,073.00
6266	Educator Effectiveness, FY 2021-22	602,458.00
6300	Lottery: Instructional Materials	507,980.00
6547	Special Education Early Intervention Preschool Grant	423,545.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,229,263.00
7236	School Bus Emissions Reduction Funds	200,000.00
7311	Classified School Employee Professional Development Block Grant	17,258.00
7388	SB 117 COVID-19 LEA Response Funds	33,995.00
7412	A-G Access/Success Grant	89,145.00
7413	A-G Learning Loss Mitigation Grant	55,322.00
7425	Expanded Learning Opportunities (ELO) Grant	146,783.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	82,585.00
7435	Learning Recovery Emergency Block Grant	3,217,029.00
7810	Other Restricted State	18,075.00
9010	Other Restricted Local	1,852,496.00
Total, Restricted Balance		9,937,007.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	25,245.08	26,041.00	26,041.00	New
5) TOTAL, REVENUES			0.00	0.00	25,245.08	26,041.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	24,842.52	59,458.00	(59,458.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	65.53	543.00	(543.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	24,908.05	60,001.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	337.03	(33,960.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	337.03	(33,960.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
a) As of July 1 - Unaudited		9791	41,475.00	41,475.00		54,522.00	13,047.00	31.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,475.00	41,475.00		54,522.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,475.00	41,475.00		54,522.00		
2) Ending Balance, June 30 (E + F1e)			41,475.00	41,475.00		20,562.00		
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	41,475.00	41,475.00		20,562.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	16.64	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	25,228.44	26,041.00	26,041.00	New
TOTAL, REVENUES			0.00	0.00	25,245.08	26,041.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	0.00	0.00	24,842.52	59,458.00	(59,458.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	24,842.52	59,458.00	(59,458.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	65.53	543.00	(543.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	65.53	543.00	(543.00)	New
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	24,908.05	60,001.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	20,562.00
Total, Restricted Balance		20,562.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,300,000.00	1,300,000.00	108,229.80	1,858,405.00	558,405.00	43.0%
3) Other State Revenue		8300-8599	81,500.00	81,500.00	29,060.23	481,146.00	399,646.00	490.4%
4) Other Local Revenue		8600-8799	58,000.00	58,000.00	5,859.57	59,209.00	1,209.00	2.1%
5) TOTAL, REVENUES			1,439,500.00	1,439,500.00	143,149.60	2,398,760.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	460,475.00	460,475.00	137,765.82	519,036.00	(58,561.00)	-12.7%
3) Employee Benefits		3000-3999	241,385.00	241,385.00	68,907.56	260,535.00	(19,150.00)	-7.9%
4) Books and Supplies		4000-4999	732,750.00	732,750.00	228,844.49	781,191.00	(48,441.00)	-6.6%
5) Services and Other Operating Expenditures		5000-5999	40,765.00	40,765.00	12,174.48	41,599.00	(834.00)	-2.0%
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	86,000.00	86,000.00	0.00	46,762.00	39,238.00	45.6%
9) TOTAL, EXPENDITURES			1,561,375.00	1,561,375.00	447,692.35	1,649,123.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(121,875.00)	(121,875.00)	(304,542.75)	749,637.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(121,875.00)	(121,875.00)	(304,542.75)	749,637.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	374,770.00	374,770.00		528,180.00	153,410.00	40.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			374,770.00	374,770.00		528,180.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			374,770.00	374,770.00		528,180.00		
2) Ending Balance, June 30 (E + F1e)			252,895.00	252,895.00		1,277,817.00		
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	252,895.00	252,895.00		1,277,817.00		
c) Committed								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	1,225,000.00	1,225,000.00	108,229.80	1,783,405.00	558,405.00	45.6%
Donated Food Commodities		8221	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,300,000.00	1,300,000.00	108,229.80	1,858,405.00	558,405.00	43.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	81,500.00	81,500.00	29,060.23	481,146.00	399,646.00	490.4%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			81,500.00	81,500.00	29,060.23	481,146.00	399,646.00	490.4%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	7,500.00	7,500.00	1,901.80	7,500.00	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	644.77	645.00	145.00	29.0%
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	50,000.00	50,000.00	2,248.75	50,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1,064.25	1,064.00	1,064.00	New
TOTAL, OTHER LOCAL REVENUE			58,000.00	58,000.00	5,859.57	59,209.00	1,209.00	2.1%
TOTAL, REVENUES			1,439,500.00	1,439,500.00	143,149.60	2,398,760.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	367,818.00	367,818.00	106,164.33	416,612.00	(48,794.00)	-13.3%
Classified Supervisors' and Administrators' Salaries		2300	57,603.00	57,603.00	19,740.96	64,226.00	(6,623.00)	-11.5%
Clerical, Technical and Office Salaries		2400	22,363.00	22,363.00	7,347.33	24,658.00	(2,295.00)	-10.3%
Other Classified Salaries		2900	12,691.00	12,691.00	4,513.20	13,540.00	(849.00)	-6.7%
TOTAL, CLASSIFIED SALARIES			460,475.00	460,475.00	137,765.82	519,036.00	(58,561.00)	-12.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	113,544.00	113,544.00	32,631.86	124,632.00	(11,088.00)	-9.8%
OASDI/Medicare/Alternative		3301-3302	33,472.00	33,472.00	10,080.05	37,931.00	(4,459.00)	-13.3%
Health and Welfare Benefits		3401-3402	82,134.00	82,134.00	22,831.27	84,173.00	(2,039.00)	-2.5%
Unemployment Insurance		3501-3502	2,197.00	2,197.00	662.51	2,490.00	(293.00)	-13.3%

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	9,992.00	9,992.00	2,686.39	11,263.00	(1,271.00)	-12.7%
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	46.00	46.00	15.48	46.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			241,385.00	241,385.00	68,907.56	260,535.00	(19,150.00)	-7.9%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	67,750.00	67,750.00	20,576.19	72,005.00	(4,255.00)	-6.3%
Noncapitalized Equipment		4400	0.00	0.00	510.86	44,086.00	(44,086.00)	New
Food		4700	665,000.00	665,000.00	207,757.44	665,100.00	(100.00)	0.0%
TOTAL, BOOKS AND SUPPLIES			732,750.00	732,750.00	228,844.49	781,191.00	(48,441.00)	-6.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	550.00	550.00	96.76	550.00	0.00	0.0%
Dues and Memberships		5300	665.00	665.00	250.00	665.00	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	25,000.00	25,000.00	4,468.05	25,000.00	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	1,200.00	1,200.00	0.00	1,200.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	13,350.00	13,350.00	7,359.67	14,184.00	(834.00)	-6.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,765.00	40,765.00	12,174.48	41,599.00	(834.00)	-2.0%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	86,000.00	86,000.00	0.00	46,762.00	39,238.00	45.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			86,000.00	86,000.00	0.00	46,762.00	39,238.00	45.6%
TOTAL, EXPENDITURES			1,561,375.00	1,561,375.00	447,692.35	1,649,123.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%

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%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,274,754.00
5810	Other Restricted Federal	3,063.00
Total, Restricted Balance		1,277,817.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	1,068.85	3,000.00	2,500.00	500.0%
5) TOTAL, REVENUES			500.00	500.00	1,068.85	3,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			500.00	500.00	1,068.85	3,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	245,000.00	245,000.00	0.00	245,000.00	0.00	0.0%
b) Transfers Out		7600-7629	215,350.00	215,350.00	0.00	215,350.00	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			29,650.00	29,650.00	0.00	29,650.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,150.00	30,150.00	1,068.85	32,650.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	465,207.00	465,207.00		417,672.00	(47,535.00)	-10.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			465,207.00	465,207.00		417,672.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			465,207.00	465,207.00		417,672.00		
2) Ending Balance, June 30 (E + F1e)			495,357.00	495,357.00		450,322.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	495,357.00	495,357.00		450,322.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	500.00	500.00	1,068.85	3,000.00	2,500.00	500.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	1,068.85	3,000.00	2,500.00	500.0%
<b>TOTAL, REVENUES</b>			500.00	500.00	1,068.85	3,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	245,000.00	245,000.00	0.00	245,000.00	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			245,000.00	245,000.00	0.00	245,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	215,350.00	215,350.00	0.00	215,350.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			215,350.00	215,350.00	0.00	215,350.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			29,650.00	29,650.00	0.00	29,650.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	1,462.23	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	1,462.23	3,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,000.00	3,000.00	1,462.23	3,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,000.00	3,000.00	1,462.23	3,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	725,104.00	725,104.00		573,820.00	(151,284.00)	-20.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			725,104.00	725,104.00		573,820.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			725,104.00	725,104.00		573,820.00		
2) Ending Balance, June 30 (E + F1e)			728,104.00	728,104.00		576,820.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	728,104.00	728,104.00		576,820.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	1,462.23	3,000.00	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			3,000.00	3,000.00	1,462.23	3,000.00	0.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	1,462.23	3,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale 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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	400,000.00	400,000.00	258,552.20	406,203.00	6,203.00	1.6%
5) TOTAL, REVENUES			400,000.00	400,000.00	258,552.20	406,203.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	28,500.00	28,500.00	2,750.00	28,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,500.00	28,500.00	2,750.00	28,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			371,500.00	371,500.00	255,802.20	377,703.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	3,100.00	3,100.00	0.00	3,100.00	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			(3,100.00)	(3,100.00)	0.00	(3,100.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			368,400.00	368,400.00	255,802.20	374,603.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,603,094.00	2,603,094.00		2,306,517.00	(296,577.00)	-11.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,603,094.00	2,603,094.00		2,306,517.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,603,094.00	2,603,094.00		2,306,517.00		
2) Ending Balance, June 30 (E + F1e)			2,971,494.00	2,971,494.00		2,681,120.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,971,494.00	2,971,494.00		2,681,120.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	6,202.88	6,203.00	6,203.00	New
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	400,000.00	400,000.00	252,349.32	400,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400,000.00	400,000.00	258,552.20	406,203.00	6,203.00	1.6%
TOTAL, REVENUES			400,000.00	400,000.00	258,552.20	406,203.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

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%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,500.00	28,500.00	2,750.00	28,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,500.00	28,500.00	2,750.00	28,500.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	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			28,500.00	28,500.00	2,750.00	28,500.00		
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/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	3,100.00	3,100.00	0.00	3,100.00	0.00	0.0%
(d) TOTAL, USES			3,100.00	3,100.00	0.00	3,100.00	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)			(3,100.00)	(3,100.00)	0.00	(3,100.00)		



Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	2,681,120.00
Total, Restricted Balance		2,681,120.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	2,338.05	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	2,338.05	3,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,000.00	3,000.00	2,338.05	3,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,000.00	3,000.00	2,338.05	3,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	950,680.00	950,680.00		917,514.00	(33,166.00)	-3.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			950,680.00	950,680.00		917,514.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			950,680.00	950,680.00		917,514.00		
2) Ending Balance, June 30 (E + F1e)			953,680.00	953,680.00		920,514.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	953,680.00	953,680.00		920,514.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	2,338.05	3,000.00	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			3,000.00	3,000.00	2,338.05	3,000.00	0.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	2,338.05	3,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	31,895.00	31,895.00	0.00	31,895.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,266,500.00	2,266,500.00	119,359.36	2,268,800.00	2,300.00	0.1%
5) TOTAL, REVENUES			2,298,395.00	2,298,395.00	119,359.36	2,300,695.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,402,112.00	2,402,112.00	1,895,920.38	2,539,859.00	(137,747.00)	-5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,402,112.00	2,402,112.00	1,895,920.38	2,539,859.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(103,717.00)	(103,717.00)	(1,776,561.02)	(239,164.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(103,717.00)	(103,717.00)	(1,776,561.02)	(239,164.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,352,499.00	2,352,499.00		2,651,277.00	298,778.00	12.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,352,499.00	2,352,499.00		2,651,277.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,352,499.00	2,352,499.00		2,651,277.00		
2) Ending Balance, June 30 (E + F1e)			2,248,782.00	2,248,782.00		2,412,113.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,248,782.00	2,248,782.00		2,412,113.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	31,545.00	31,545.00	0.00	31,545.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	350.00	350.00	0.00	350.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			31,895.00	31,895.00	0.00	31,895.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	2,105,000.00	2,105,000.00	0.00	2,105,000.00	0.00	0.0%
Unsecured Roll		8612	116,000.00	116,000.00	103,709.69	116,000.00	0.00	0.0%
Prior Years' Taxes		8613	1,250.00	1,250.00	3,550.01	3,550.00	2,300.00	184.0%
Supplemental Taxes		8614	34,500.00	34,500.00	8,561.31	34,500.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,750.00	9,750.00	3,538.35	9,750.00	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			2,266,500.00	2,266,500.00	119,359.36	2,268,800.00	2,300.00	0.1%
TOTAL, REVENUES			2,298,395.00	2,298,395.00	119,359.36	2,300,695.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	1,824,027.00	1,824,027.00	1,393,519.60	1,824,027.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	578,085.00	578,085.00	502,400.78	715,832.00	(137,747.00)	-23.8%
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)			2,402,112.00	2,402,112.00	1,895,920.38	2,539,859.00	(137,747.00)	-5.7%
TOTAL, EXPENDITURES			2,402,112.00	2,402,112.00	1,895,920.38	2,539,859.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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