



REED UNION SCHOOL DISTRICT

First Interim Financial Report As of October 31, 2022

The First Interim Financial Report is the first update of the district's Adopted Budget, which was approved during the month of June 2022. The Adopted Budget is updated to reflect the latest changes within the school district's financial condition during the First Interim reporting period and then again during the Second Interim reporting period in the spring. The District must provide the Marin County Office of Education and the California Department of Education with an update on its financial condition as of October 31, 2022, known as the First Interim reporting period.

The First Interim Report must include a multi-year projection, including the current budget year and two subsequent years. The Board of Trustees must also file a certification of its financial condition. A "Positive Certification" means that the District will meet its financial obligations for the budget year and two subsequent years in the multi-year projection and maintain the state required reserve for economic uncertainties.

Attached are, the 2022-23 First Interim Summary and 2022-23 First Interim Multi-Year Summary reports, which were prepared using the state required forms, also attached.

At this time, it is recommended the Reed Union School District Board of Trustees file a **Positive Certification** of its financial condition as part of the First Interim Report.

- Based on current projections, the Reed Union School District will meet its financial obligations for the current and two subsequent years.
- The Reed Union School District will meet the state mandated reserve for the current year.
- In addition, the multi-year projections indicate that the Reed Union School District will meet the state mandated reserve for the two subsequent years.

The table below shows the variance, for total revenues and expenditures, between the Adopted Budget and the First Interim Report. Variances will be explained more in detail during the presentation of the First Interim Report to the Board of Education.

Description	Adopted Budget	First Interim	Variance
Beginning Balance	8,406,861	10,293,378	1,886,517
Revenues	26,313,381	27,191,117	877,736
Expenditures	26,940,677	28,757,830	1,817,153
Transfers	409,400	409,400	
Ending Balance	8,188,965	9,136,065	

**Reed Union School District
Multi-Year General Fund Summary
2022-23 First Interim Variance**

	2022-23 Adopted Budget	2022-23 First Interim Budget	Variance	Variance %
A. Revenues				
1- LCFF Sources	253,950	253,950	-	0.00%
2- Property Taxes	19,535,281	19,500,023	(35,258)	-0.18%
3- Federal Sources	217,219	217,219	-	0.00%
4- State Sources	277,017	1,188,191	911,174	328.92%
e. CalSTRS On-Behalf	1,102,782	1,102,782	-	0.00%
5- Parcel Taxes	2,626,577	2,626,577	-	0.00%
6- Foundation for Reed Schools	1,500,000	1,500,000	-	0.00%
7- Local Sources	33,000	34,820	1,820	5.52%
8- Special Education - SELPA Allocation	767,555	767,555	-	0.00%
Total Revenues	26,313,381	27,191,117	877,736	3.34%
B. Expenditures				
1- Certificated Salaries	10,918,115	10,968,858	50,743	0.46%
2- Classified Salaries	3,777,526	3,819,802	42,276	1.12%
3- Benefits	7,185,478	7,185,478	-	0.00%
4- Books & Supplies	1,428,100	2,251,868	823,768	57.68%
5- Operating Costs	2,379,194	2,375,401	(3,793)	-0.16%
6- Capital Outlay	250,000	250,000	-	0.00%
7- Other Outgo	1,002,264	1,002,264	-	0.00%
Total Expenditures	26,940,677	27,853,671	912,994	3.39%
C. Excess / (Deficit)	(627,296)	(662,554)	(35,258)	
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	-	
2- Transfers Out	-	-	-	
3- Contributions to Restricted Programs	-	-	-	
Total Other Sources / Uses	409,400	409,400	-	
E. Change in Fund Balance	(217,896)	(253,154)	(35,258)	
F. Prior Year Carry-Over	-	904,159		
G. Adjusted Change in Fund Balance	(217,896)	(1,157,313)		
H. Beginning Balance	8,406,862	10,293,378		
I. Ending Balance	8,188,966	9,136,065		
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000		
2- Reserves (State Required Reserve)	1,094,003	1,166,689		
3- Designations				
Community Funded Designation	5,274,220	6,536,403		
SpEd Uncertainties Designation	500,000	500,000		
Technology Replacement	400,000	400,000		
OPEB Designation	345,000	345,000		
Growth (COVID-19) Positions	123,610	123,610		
Restricted Balances	450,133	62,363		

**Reed Union School District
Multi-Year General Fund Summary
2022-23 First Interim Budget**

	2022-23 Adopted Budget	2022-23 First Interim Budget	2023-24 1st Projected Budget	2024-25 2nd Projected Budget
A. Revenues				
1- LCFF Sources	253,950	253,950	244,091	234,724
2- Property Taxes	19,535,281	19,500,023	20,108,708	20,699,338
3- Federal Sources	217,219	217,219	217,219	217,219
4- State Sources	277,017	1,188,191	265,186	253,947
e. CalSTRS On-Behalf	1,102,782	1,102,782	1,116,567	1,130,524
5- Parcel Taxes	2,626,577	2,626,577	2,705,374	2,786,536
6- Foundation for Reed Schools	1,500,000	1,500,000	1,500,000	1,500,000
7- Local Sources	33,000	34,820	33,000	33,000
8- Special Education - SELPA Allocation	767,555	767,555	795,264	824,211
Total Revenues	26,313,381	27,191,117	26,985,409	27,679,499
B. Expenditures				
1- Certificated Salaries	10,918,115	10,968,858	11,186,063	11,461,281
2- Classified Salaries	3,777,526	3,819,802	3,862,913	3,950,434
3- Benefits	7,185,478	7,185,478	7,259,253	7,406,481
a. CalSTRS	1,966,843	2,004,021	2,054,122	2,105,475
b. CalPERS	1,043,096	1,005,918	1,031,066	1,056,843
c. Health & Welfare	2,041,492	2,041,492	2,082,322	2,123,968
d. Statutory (i.e. FICA, Medi, WC)	1,031,265	1,031,265	975,177	989,672
e. CalSTRS On-Behalf	1,102,782	1,102,782	1,116,567	1,130,524
4- Books & Supplies	1,428,100	2,251,868	1,469,515	1,509,927
5- Operating Costs	2,379,194	2,375,401	2,426,501	2,505,278
6- Capital Outlay	250,000	250,000	0	0
7- Other Outgo	1,002,264	1,002,264	1,002,264	1,002,264
Total Expenditures	26,940,677	27,853,671	27,206,509	27,835,665
C. Excess / (Deficit)	(627,296)	(662,554)	(221,100)	(156,166)
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	409,400	409,400
2- Transfers Out	0	0	0	0
Total Other Sources / Uses	409,400	409,400	409,400	409,400
E. Change in Fund Balance	(217,896)	(253,154)	188,300	253,234
F. Prior Year Carry-Over	0	904,159	0	0
G. Adjusted Change in Fund Balance	(217,896)	(1,157,313)	188,300	253,234
H. Beginning Balance	8,406,862	10,293,378	9,136,065	9,324,365
I. Ending Balance	8,188,966	9,136,065	9,324,365	9,577,599
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	1,094,003	1,166,689	1,449,835	1,482,866
3- Designations				
Community Funded Designation	5,274,220	6,536,403	6,441,557	6,661,760
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
OPEB Designation	345,000	345,000	345,000	345,000
2022-23 Growth Position (1.0 FTE @F/10)	123,610	123,610	123,610	123,610
Restricted Balances	450,133	62,363	62,363	62,363
I. Other Post-Employment Benefits (OPEB):	As of 06/30/21	Projection Yr. 1	Projection Yr. 2	Projection Yr. 3
Total OPEB Liability	2,897,985	2,924,067	2,950,383	2,976,937
Fiduciary Net Position (\$345,000/YR)	703,672	895,160	1,065,317	1,203,163
Total Net OPEB Liability	2,194,313	2,028,907	1,885,066	1,773,774

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	19,789,231.00	19,789,231.00	371,708.96	19,753,973.00	(35,258.00)	-0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	207,782.00	207,782.00	0.00	207,782.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,659,577.00	2,659,577.00	34,467.45	2,661,397.00	1,820.00	0.1%
5) TOTAL, REVENUES			22,656,590.00	22,656,590.00	406,176.41	22,623,152.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,451,103.00	8,451,103.00	2,253,321.16	8,451,103.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,867,543.00	2,867,543.00	839,621.58	2,867,543.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,836,697.00	4,836,697.00	1,264,373.63	4,836,697.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,068,996.00	1,068,996.00	474,446.44	1,069,646.00	(650.00)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	1,697,194.00	1,697,194.00	684,064.12	1,698,364.00	(1,170.00)	-0.1%
6) Capital Outlay		6000-6999	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	532,264.00	532,264.00	249,881.25	532,264.00	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			19,703,797.00	19,703,797.00	5,765,708.18	19,705,617.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,952,793.00	2,952,793.00	(5,359,531.77)	2,917,535.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	409,400.00	409,400.00	0.00	409,400.00	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	(3,580,089.00)	(3,580,089.00)	0.00	(3,580,089.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,170,689.00)	(3,170,689.00)	0.00	(3,170,689.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(217,896.00)	(217,896.00)	(5,359,531.77)	(253,154.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,956,728.80	7,956,728.80		9,326,860.51	1,370,131.71	17.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,956,728.80	7,956,728.80		9,326,860.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,956,728.80	7,956,728.80		9,326,860.51		
2) Ending Balance, June 30 (E + F1e)			7,738,832.80	7,738,832.80		9,073,706.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,642,829.80	6,642,829.80		7,905,017.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,094,003.00	1,094,003.00		1,166,689.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	56,764.00	56,764.00	0.00	56,764.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	197,186.00	197,186.00	62,966.00	197,186.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	71,797.00	71,797.00	0.00	70,510.00	(1,287.00)	-1.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	19,114,234.00	19,114,234.00	0.00	19,059,665.00	(54,569.00)	-0.3%
Unsecured Roll Taxes		8042	349,250.00	349,250.00	291,906.37	353,011.00	3,761.00	1.1%
Prior Years' Taxes		8043	0.00	0.00	16,836.59	16,837.00	16,837.00	New
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			19,789,231.00	19,789,231.00	371,708.96	19,753,973.00	(35,258.00)	-0.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,789,231.00	19,789,231.00	371,708.96	19,753,973.00	(35,258.00)	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	40,400.00	40,400.00	0.00	40,400.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	167,382.00	167,382.00	0.00	167,382.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			207,782.00	207,782.00	0.00	207,782.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,626,577.00	2,626,577.00	0.00	2,626,577.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	30,000.00	30,000.00	6,071.58	30,000.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	4,128.68	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%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	0.00	0.00	24,267.19	1,820.00	1,820.00	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						
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			2,659,577.00	2,659,577.00	34,467.45	2,661,397.00	1,820.00	0.1%
TOTAL, REVENUES			22,656,590.00	22,656,590.00	406,176.41	22,623,152.00	(33,438.00)	-0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,848,124.00	6,848,124.00	1,784,996.64	6,848,124.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	474,999.00	474,999.00	96,372.24	474,999.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,127,980.00	1,127,980.00	371,952.28	1,127,980.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,451,103.00	8,451,103.00	2,253,321.16	8,451,103.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	495,994.00	495,994.00	120,642.56	495,994.00	0.00	0.0%
Classified Support Salaries		2200	1,098,954.00	1,098,954.00	322,030.25	1,098,954.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	483,908.00	483,908.00	161,303.08	483,908.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	788,687.00	788,687.00	235,645.69	788,687.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,867,543.00	2,867,543.00	839,621.58	2,867,543.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,614,170.00	1,614,170.00	412,610.40	1,614,170.00	0.00	0.0%
PERS		3201-3202	774,811.00	774,811.00	223,490.04	774,811.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	365,719.00	365,719.00	94,516.86	365,719.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,558,954.00	1,558,954.00	429,360.64	1,558,954.00	0.00	0.0%
Unemployment Insurance		3501-3502	57,111.00	57,111.00	15,464.74	57,111.00	0.00	0.0%
Workers' Compensation		3601-3602	120,932.00	120,932.00	32,710.24	120,932.00	0.00	0.0%
OPEB, Allocated		3701-3702	345,000.00	345,000.00	56,220.71	345,000.00	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			4,836,697.00	4,836,697.00	1,264,373.63	4,836,697.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	120,000.00	120,000.00	125,222.19	120,000.00	0.00	0.0%
Materials and Supplies		4300	715,996.00	715,996.00	334,255.25	716,646.00	(650.00)	-0.1%
Noncapitalized Equipment		4400	33,000.00	33,000.00	9,306.41	33,000.00	0.00	0.0%
Food		4700	200,000.00	200,000.00	5,662.59	200,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,068,996.00	1,068,996.00	474,446.44	1,069,646.00	(650.00)	-0.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	74,000.00	74,000.00	17,713.56	74,000.00	0.00	0.0%
Dues and Memberships		5300	59,000.00	59,000.00	37,977.40	59,000.00	0.00	0.0%
Insurance		5400-5450	150,000.00	150,000.00	163,547.00	150,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	510,000.00	510,000.00	147,729.76	510,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	138,625.00	138,625.00	73,242.18	138,625.00	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	585,569.00	585,569.00	210,892.74	586,739.00	(1,170.00)	-0.2%
Communications		5900	180,000.00	180,000.00	32,961.48	180,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,697,194.00	1,697,194.00	684,064.12	1,698,364.00	(1,170.00)	-0.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	250,000.00	250,000.00	0.00	250,000.00	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			250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	100,000.00	100,000.00	70,000.00	100,000.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	37,264.00	37,264.00	0.00	37,264.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	35,000.00	35,000.00	925.10	35,000.00	0.00	0.0%
Other Debt Service - Principal		7439	360,000.00	360,000.00	178,956.15	360,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			532,264.00	532,264.00	249,881.25	532,264.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,703,797.00	19,703,797.00	5,765,708.18	19,705,617.00	(1,820.00)	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,580,089.00)	(3,580,089.00)	0.00	(3,580,089.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,580,089.00)	(3,580,089.00)	0.00	(3,580,089.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,170,689.00)	(3,170,689.00)	0.00	(3,170,689.00)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	217,219.00	217,219.00	31,982.56	217,219.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,172,017.00	1,172,017.00	184,251.80	2,083,191.00	911,174.00	77.7%
4) Other Local Revenue		8600-8799	2,267,555.00	2,267,555.00	0.00	2,267,555.00	0.00	0.0%
5) TOTAL, REVENUES			3,656,791.00	3,656,791.00	216,234.36	4,567,965.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,467,012.00	2,467,012.00	582,569.62	2,517,755.00	(50,743.00)	-2.1%
2) Classified Salaries		2000-2999	909,983.00	909,983.00	231,828.51	952,259.00	(42,276.00)	-4.6%
3) Employee Benefits		3000-3999	2,348,781.00	2,348,781.00	324,681.00	2,348,781.00	0.00	0.0%
4) Books and Supplies		4000-4999	359,104.00	359,104.00	201,530.83	1,467,788.00	(1,108,684.00)	-308.7%
5) Services and Other Operating Expenditures		5000-5999	682,000.00	682,000.00	210,287.95	1,237,040.00	(555,040.00)	-81.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	58,590.00	(58,590.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	470,000.00	470,000.00	71,387.00	470,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,236,880.00	7,236,880.00	1,622,284.91	9,052,213.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,580,089.00)	(3,580,089.00)	(1,406,050.55)	(4,484,248.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,580,089.00	3,580,089.00	0.00	3,580,089.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,580,089.00	3,580,089.00	0.00	3,580,089.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(1,406,050.55)	(904,159.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	450,132.44	450,132.44		966,517.94	516,385.50	114.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			450,132.44	450,132.44		966,517.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			450,132.44	450,132.44		966,517.94		
2) Ending Balance, June 30 (E + F1e)			450,132.44	450,132.44		62,358.94		
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	450,132.44	450,132.44		62,362.81		
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		(3.87)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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%
FEDERAL REVENUE								

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	138,154.00	138,154.00	0.00	138,154.00	0.00	0.0%
Special Education Discretionary Grants		8182	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	47,165.00	47,165.00	0.00	47,165.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	22,000.00	22,000.00	0.00	22,000.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	4,900.00	4,900.00	0.00	4,900.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	31,982.56	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			217,219.00	217,219.00	31,982.56	217,219.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	64,204.00	64,204.00	4,053.80	64,204.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,107,813.00	1,107,813.00	180,198.00	2,018,987.00	911,174.00	82.2%
TOTAL, OTHER STATE REVENUE			1,172,017.00	1,172,017.00	184,251.80	2,083,191.00	911,174.00	77.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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)
All Other Local Revenue		8699	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	767,555.00	767,555.00	0.00	767,555.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,267,555.00	2,267,555.00	0.00	2,267,555.00	0.00	0.0%
TOTAL, REVENUES			3,656,791.00	3,656,791.00	216,234.36	4,567,965.00	911,174.00	24.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,095,742.00	2,095,742.00	504,353.21	2,146,485.00	(50,743.00)	-2.4%
Certificated Pupil Support Salaries		1200	273,945.00	273,945.00	43,876.05	273,945.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	97,325.00	97,325.00	34,340.36	97,325.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,467,012.00	2,467,012.00	582,569.62	2,517,755.00	(50,743.00)	-2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	588,381.00	588,381.00	99,943.98	600,389.00	(12,008.00)	-2.0%
Classified Support Salaries		2200	155,660.00	155,660.00	76,570.53	155,660.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	74,696.00	74,696.00	24,898.80	74,696.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	91,246.00	91,246.00	30,415.20	91,246.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	30,268.00	(30,268.00)	New
TOTAL, CLASSIFIED SALARIES			909,983.00	909,983.00	231,828.51	952,259.00	(42,276.00)	-4.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,492,633.00	1,492,633.00	111,249.66	1,492,633.00	0.00	0.0%
PERS		3201-3202	231,107.00	231,107.00	58,137.43	231,107.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	97,253.00	97,253.00	24,488.87	97,253.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	482,538.00	482,538.00	118,118.04	482,538.00	0.00	0.0%
Unemployment Insurance		3501-3502	14,637.00	14,637.00	4,071.98	14,637.00	0.00	0.0%
Workers' Compensation		3601-3602	30,613.00	30,613.00	8,615.02	30,613.00	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			2,348,781.00	2,348,781.00	324,681.00	2,348,781.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	5,071.98	285,566.00	(285,566.00)	New
Materials and Supplies		4300	359,104.00	359,104.00	166,830.94	1,182,222.00	(823,118.00)	-229.2%
Noncapitalized Equipment		4400	0.00	0.00	29,627.91	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			359,104.00	359,104.00	201,530.83	1,467,788.00	(1,108,684.00)	-308.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,000.00	30,000.00	12,761.86	311,267.00	(281,267.00)	-937.6%
Dues and Memberships		5300	2,000.00	2,000.00	1,625.00	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	136,000.00	136,000.00	64,784.92	136,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	514,000.00	514,000.00	131,116.17	787,773.00	(273,773.00)	-53.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			682,000.00	682,000.00	210,287.95	1,237,040.00	(555,040.00)	-81.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	58,590.00	(58,590.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	58,590.00	(58,590.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	200,000.00	200,000.00	(3,059.00)	200,000.00	0.00	0.0%
Payments to JPAs		7143	270,000.00	270,000.00	74,446.00	270,000.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			470,000.00	470,000.00	71,387.00	470,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,236,880.00	7,236,880.00	1,622,284.91	9,052,213.00	(1,815,333.00)	-25.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,580,089.00	3,580,089.00	0.00	3,580,089.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,580,089.00	3,580,089.00	0.00	3,580,089.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,580,089.00	3,580,089.00	0.00	3,580,089.00	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)
A. REVENUES								
1) LCFF Sources		8010-8099	19,789,231.00	19,789,231.00	371,708.96	19,753,973.00	(35,258.00)	-0.2%
2) Federal Revenue		8100-8299	217,219.00	217,219.00	31,982.56	217,219.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,379,799.00	1,379,799.00	184,251.80	2,290,973.00	911,174.00	66.0%
4) Other Local Revenue		8600-8799	4,927,132.00	4,927,132.00	34,467.45	4,928,952.00	1,820.00	0.0%
5) TOTAL, REVENUES			26,313,381.00	26,313,381.00	622,410.77	27,191,117.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,918,115.00	10,918,115.00	2,835,890.78	10,968,858.00	(50,743.00)	-0.5%
2) Classified Salaries		2000-2999	3,777,526.00	3,777,526.00	1,071,450.09	3,819,802.00	(42,276.00)	-1.1%
3) Employee Benefits		3000-3999	7,185,478.00	7,185,478.00	1,589,054.63	7,185,478.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,428,100.00	1,428,100.00	675,977.27	2,537,434.00	(1,109,334.00)	-77.7%
5) Services and Other Operating Expenditures		5000-5999	2,379,194.00	2,379,194.00	894,352.07	2,935,404.00	(556,210.00)	-23.4%
6) Capital Outlay		6000-6999	250,000.00	250,000.00	0.00	308,590.00	(58,590.00)	-23.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,002,264.00	1,002,264.00	321,268.25	1,002,264.00	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			26,940,677.00	26,940,677.00	7,387,993.09	28,757,830.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(627,296.00)	(627,296.00)	(6,765,582.32)	(1,566,713.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	409,400.00	409,400.00	0.00	409,400.00	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			409,400.00	409,400.00	0.00	409,400.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(217,896.00)	(217,896.00)	(6,765,582.32)	(1,157,313.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,406,861.24	8,406,861.24		10,293,378.45	1,886,517.21	22.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,406,861.24	8,406,861.24		10,293,378.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,406,861.24	8,406,861.24		10,293,378.45		
2) Ending Balance, June 30 (E + F1e)			8,188,965.24	8,188,965.24		9,136,065.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		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	450,132.44	450,132.44		62,362.81		
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	6,642,829.80	6,642,829.80		7,905,017.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,094,003.00	1,094,003.00		1,166,689.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(3.87)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	56,764.00	56,764.00	0.00	56,764.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	197,186.00	197,186.00	62,966.00	197,186.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	71,797.00	71,797.00	0.00	70,510.00	(1,287.00)	-1.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	19,114,234.00	19,114,234.00	0.00	19,059,665.00	(54,569.00)	-0.3%
Unsecured Roll Taxes		8042	349,250.00	349,250.00	291,906.37	353,011.00	3,761.00	1.1%
Prior Years' Taxes		8043	0.00	0.00	16,836.59	16,837.00	16,837.00	New
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			19,789,231.00	19,789,231.00	371,708.96	19,753,973.00	(35,258.00)	-0.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,789,231.00	19,789,231.00	371,708.96	19,753,973.00	(35,258.00)	-0.2%
FEDERAL REVENUE								

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	138,154.00	138,154.00	0.00	138,154.00	0.00	0.0%
Special Education Discretionary Grants		8182	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	47,165.00	47,165.00	0.00	47,165.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	22,000.00	22,000.00	0.00	22,000.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	4,900.00	4,900.00	0.00	4,900.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	31,982.56	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			217,219.00	217,219.00	31,982.56	217,219.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	40,400.00	40,400.00	0.00	40,400.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	231,586.00	231,586.00	4,053.80	231,586.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,107,813.00	1,107,813.00	180,198.00	2,018,987.00	911,174.00	82.2%
TOTAL, OTHER STATE REVENUE			1,379,799.00	1,379,799.00	184,251.80	2,290,973.00	911,174.00	66.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	2,626,577.00	2,626,577.00	0.00	2,626,577.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	30,000.00	30,000.00	6,071.58	30,000.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	4,128.68	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%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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 Other Local Revenue		8699	1,500,000.00	1,500,000.00	24,267.19	1,501,820.00	1,820.00	0.1%
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	767,555.00	767,555.00	0.00	767,555.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,927,132.00	4,927,132.00	34,467.45	4,928,952.00	1,820.00	0.0%
TOTAL, REVENUES			26,313,381.00	26,313,381.00	622,410.77	27,191,117.00	877,736.00	3.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,943,866.00	8,943,866.00	2,289,349.85	8,994,609.00	(50,743.00)	-0.6%
Certificated Pupil Support Salaries		1200	748,944.00	748,944.00	140,248.29	748,944.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,225,305.00	1,225,305.00	406,292.64	1,225,305.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,918,115.00	10,918,115.00	2,835,890.78	10,968,858.00	(50,743.00)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,084,375.00	1,084,375.00	220,586.54	1,096,383.00	(12,008.00)	-1.1%
Classified Support Salaries		2200	1,254,614.00	1,254,614.00	398,600.78	1,254,614.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	558,604.00	558,604.00	186,201.88	558,604.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	879,933.00	879,933.00	266,060.89	879,933.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	30,268.00	(30,268.00)	New
TOTAL, CLASSIFIED SALARIES			3,777,526.00	3,777,526.00	1,071,450.09	3,819,802.00	(42,276.00)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,106,803.00	3,106,803.00	523,860.06	3,106,803.00	0.00	0.0%
PERS		3201-3202	1,005,918.00	1,005,918.00	281,627.47	1,005,918.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	462,972.00	462,972.00	119,005.73	462,972.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,041,492.00	2,041,492.00	547,478.68	2,041,492.00	0.00	0.0%
Unemployment Insurance		3501-3502	71,748.00	71,748.00	19,536.72	71,748.00	0.00	0.0%
Workers' Compensation		3601-3602	151,545.00	151,545.00	41,325.26	151,545.00	0.00	0.0%
OPEB, Allocated		3701-3702	345,000.00	345,000.00	56,220.71	345,000.00	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			7,185,478.00	7,185,478.00	1,589,054.63	7,185,478.00	0.00	0.0%
BOOKS AND SUPPLIES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	120,000.00	120,000.00	130,294.17	405,566.00	(285,566.00)	-238.0%
Materials and Supplies		4300	1,075,100.00	1,075,100.00	501,086.19	1,898,868.00	(823,768.00)	-76.6%
Noncapitalized Equipment		4400	33,000.00	33,000.00	38,934.32	33,000.00	0.00	0.0%
Food		4700	200,000.00	200,000.00	5,662.59	200,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,428,100.00	1,428,100.00	675,977.27	2,537,434.00	(1,109,334.00)	-77.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	104,000.00	104,000.00	30,475.42	385,267.00	(281,267.00)	-270.4%
Dues and Memberships		5300	61,000.00	61,000.00	39,602.40	61,000.00	0.00	0.0%
Insurance		5400-5450	150,000.00	150,000.00	163,547.00	150,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	510,000.00	510,000.00	147,729.76	510,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	274,625.00	274,625.00	138,027.10	274,625.00	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	1,099,569.00	1,099,569.00	342,008.91	1,374,512.00	(274,943.00)	-25.0%
Communications		5900	180,000.00	180,000.00	32,961.48	180,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,379,194.00	2,379,194.00	894,352.07	2,935,404.00	(556,210.00)	-23.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	58,590.00	(58,590.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			250,000.00	250,000.00	0.00	308,590.00	(58,590.00)	-23.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	100,000.00	100,000.00	70,000.00	100,000.00	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	200,000.00	200,000.00	(3,059.00)	200,000.00	0.00	0.0%
Payments to JPAs		7143	307,264.00	307,264.00	74,446.00	307,264.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	35,000.00	35,000.00	925.10	35,000.00	0.00	0.0%
Other Debt Service - Principal		7439	360,000.00	360,000.00	178,956.15	360,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,002,264.00	1,002,264.00	321,268.25	1,002,264.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,940,677.00	26,940,677.00	7,387,993.09	28,757,830.00	(1,817,153.00)	-6.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%

Resource	Description	2022-23 Projected Totals
6230	California Clean Energy Jobs Act	62,362.81
Total, Restricted Balance		62,362.81



REED UNION SCHOOL DISTRICT

District Fund Forms As of October 31, 2022

1. Deferred Maintenance Fund
2. Capital Facilities Fund
3. Special Reserve Fund for Capital Projects

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20.00	20.00	17.87	20.00	0.00	0.0%
5) TOTAL, REVENUES			20.00	20.00	17.87	20.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20.00	20.00	17.87	20.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20.00	20.00	17.87	20.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,626.83	33,626.83		33,628.58	1.75	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,626.83	33,626.83		33,628.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,626.83	33,626.83		33,628.58		
2) Ending Balance, June 30 (E + F1e)			33,646.83	33,646.83		33,648.58		
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	33,646.83	33,646.83		33,648.58		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20.00	20.00	17.87	20.00	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			20.00	20.00	17.87	20.00	0.00	0.0%
TOTAL, REVENUES			20.00	20.00	17.87	20.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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		
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								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,300.00	25,300.00	36,142.78	25,300.00	0.00	0.0%
5) TOTAL, REVENUES			25,300.00	25,300.00	36,142.78	25,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	15,000.00	4,856.00	15,000.00	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			15,000.00	15,000.00	4,856.00	15,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,300.00	10,300.00	31,286.78	10,300.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,300.00	10,300.00	31,286.78	10,300.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	526,353.47	526,353.47		586,866.89	60,513.42	11.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			526,353.47	526,353.47		586,866.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			526,353.47	526,353.47		586,866.89		
2) Ending Balance, June 30 (E + F1e)			536,653.47	536,653.47		597,166.89		
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	186,647.59	186,647.59		247,438.05		
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	350,005.88	350,005.88		349,728.84		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.00	300.00	317.20	300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	25,000.00	25,000.00	35,825.58	25,000.00	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			25,300.00	25,300.00	36,142.78	25,300.00	0.00	0.0%
TOTAL, REVENUES			25,300.00	25,300.00	36,142.78	25,300.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	15,000.00	4,856.00	15,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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			15,000.00	15,000.00	4,856.00	15,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,000.00	15,000.00	4,856.00	15,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	476,800.00	476,800.00	258,308.21	476,800.00	0.00	0.0%
5) TOTAL, REVENUES			476,800.00	476,800.00	258,308.21	476,800.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	3,311.33	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	189,200.00	189,200.00	281,450.05	189,200.00	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			189,200.00	189,200.00	284,761.38	189,200.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			287,600.00	287,600.00	(26,453.17)	287,600.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	409,400.00	409,400.00	0.00	409,400.00	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			(409,400.00)	(409,400.00)	0.00	(409,400.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(121,800.00)	(121,800.00)	(26,453.17)	(121,800.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		2,403,500.53	2,403,500.53	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		2,403,500.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		2,403,500.53		
2) Ending Balance, June 30 (E + F1e)			(121,800.00)	(121,800.00)		2,281,700.53		
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	0.00	0.00		2,281,700.53		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(121,800.00)	(121,800.00)		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	475,000.00	475,000.00	256,984.19	475,000.00	0.00	0.0%
Interest		8660	1,800.00	1,800.00	1,324.02	1,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			476,800.00	476,800.00	258,308.21	476,800.00	0.00	0.0%
TOTAL, REVENUES			476,800.00	476,800.00	258,308.21	476,800.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	3,311.33	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	3,311.33	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,000.00	45,000.00	2,374.40	45,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,500.00	15,500.00	276,823.00	15,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	126,200.00	126,200.00	1,257.52	126,200.00	0.00	0.0%
Communications		5900	2,500.00	2,500.00	995.13	2,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,200.00	189,200.00	281,450.05	189,200.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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			189,200.00	189,200.00	284,761.38	189,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(409,400.00)	(409,400.00)	0.00	(409,400.00)		



REED UNION SCHOOL DISTRICT

General Fund Supplemental Forms As of October 31, 2022

1. Interim Certification	Form CI
2. Average Daily Attendance	Form AI
3. Cash Flow	Form CASH
4. Every Student Succeeds MOE	Form ESMOE
5. Indirect Cost Rate Worksheet	Form ICR
6. Multi-Year Projection	Form MYPI
7. Criteria and Standards	Form CSI
8. Technical Review Checklists	Form TRC

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Carlos Estrella Telephone: (415) 383-1116
Title: Business Manager E-mail: cestrella@reedschools.org

Criteria and Standards Review Summary

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

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

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	n/a	
		• 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?	n/a	
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)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	981.00	981.00	981.00	981.00	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	981.00	981.00	981.00	981.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	981.00	981.00	981.00	981.00	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			9,103,228.78	8,326,151.78	6,047,924.78	3,946,397.78	1,874,416.78	(395,110.22)	7,868,590.78	6,499,714.78
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019					63,480.00			63,480.00	
Property Taxes	8020-8079							8,790,876.00	439,544.00	440,000.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299					65,166.00				65,166.00
Other State Revenue	8300-8599			68,900.00	145,600.00	246,500.00	145,600.00	150,000.00	250,000.00	250,000.00
Other Local Revenue	8600-8799							1,828,952.00		
Interfund Transfers In	8910-8929								409,400.00	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	68,900.00	145,600.00	375,146.00	145,600.00	10,769,828.00	1,162,424.00	755,166.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		109,181.00	982,630.00	982,630.00	982,630.00	982,630.00	982,630.00	982,630.00	982,630.00
Classified Salaries	2000-2999		37,775.00	339,977.00	339,977.00	339,977.00	339,977.00	339,977.00	339,977.00	339,977.00
Employee Benefits	3000-3999		71,855.00	646,693.00	646,693.00	646,693.00	646,693.00	646,693.00	646,693.00	646,693.00
Books and Supplies	4000-4999			129,827.00	129,827.00	129,827.00	129,827.00	129,827.00	314,000.00	314,000.00
Services	5000-5999		198,266.00	248,000.00	248,000.00	248,000.00	248,000.00	248,000.00	248,000.00	248,000.00
Capital Outlay	6000-6599									58,590.00
Other Outgo	7000-7499		360,000.00				68,000.00	159,000.00		75,000.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			777,077.00	2,347,127.00	2,347,127.00	2,347,127.00	2,415,127.00	2,506,127.00	2,531,300.00	2,664,890.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199									
Accounts Receiv able	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receiv able	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)			(777,077.00)	(2,278,227.00)	(2,201,527.00)	(1,971,981.00)	(2,269,527.00)	8,263,701.00	(1,368,876.00)	(1,909,724.00)
F. ENDING CASH (A + E)			8,326,151.78	6,047,924.78	3,846,397.78	1,874,416.78	(395,110.22)	7,868,590.78	6,499,714.78	4,589,990.78
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		4,589,990.78	2,208,690.78	10,186,670.78	8,245,370.78				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019		43,480.00		83,510.00	0.00		253,950.00	253,950.00
Property Taxes	8020- 8079		8,790,800.00	440,000.00	598,803.00			19,500,023.00	19,500,023.00
Miscellaneous Funds	8080- 8099							0.00	0.00
Federal Revenue	8100- 8299				86,887.00			217,219.00	217,219.00
Other State Revenue	8300- 8599	150,000.00	150,000.00	150,000.00	150,000.00	434,373.00		2,290,973.00	2,290,973.00
Other Local Revenue	8600- 8799		1,600,000.00		1,500,000.00			4,928,952.00	4,928,952.00
Interfund Transfers In	8910- 8929							409,400.00	409,400.00
All Other Financing Sources	8930- 8979							0.00	0.00
TOTAL RECEIPTS		150,000.00	10,584,280.00	590,000.00	2,419,200.00	434,373.00	0.00	27,600,517.00	27,600,517.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	982,630.00	982,630.00	982,630.00	1,033,377.00	0.00		10,968,858.00	10,968,858.00
Classified Salaries	2000- 2999	339,977.00	339,977.00	339,977.00	382,257.00			3,819,802.00	3,819,802.00
Employee Benefits	3000- 3999	646,693.00	646,693.00	646,693.00	646,693.00			7,185,478.00	7,185,478.00
Books and Supplies	4000- 4999	314,000.00	314,000.00	314,000.00	318,299.00			2,537,434.00	2,537,434.00
Services	5000- 5999	248,000.00	248,000.00	248,000.00	257,138.00			2,935,404.00	2,935,404.00
Capital Outlay	6000- 6599				250,000.00			308,590.00	308,590.00
Other Outgo	7000- 7499		75,000.00		265,264.00			1,002,264.00	1,002,264.00
Interfund Transfers Out	7600- 7629							0.00	0.00
All Other Financing Uses	7630- 7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		2,531,300.00	2,606,300.00	2,531,300.00	3,153,028.00	0.00	0.00	28,757,830.00	28,757,830.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receiv able	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receiv able	9380							0.00	
Deferred Outflows of Resources								0.00	
SUBTOTAL	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,381,300.00)	7,977,980.00	(1,941,300.00)	(733,828.00)	434,373.00	0.00	(1,157,313.00)	(1,157,313.00)
F. ENDING CASH (A + E)		2,208,690.78	10,186,670.78	8,245,370.78	7,511,542.78				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,945,915.78	

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	28,757,830.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	450,220.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	308,590.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	395,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				703,590.00
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.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				27,604,020.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				0.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA	
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			0.00	0.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			0.00	0.00
B. Required effort (Line A.2 times 90%)			0.00	0.00

C. Current year expenditures (Line I.E and Line II.B)	27,604,020.00	0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,185,240.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 20,443,898.00

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) 5.80%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 924,504.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 706,861.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	181,108.07
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,812,473.07
9. Carry-Forward Adjustment (Part IV, Line F)	123,631.78
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,936,104.85
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	17,601,449.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,346,002.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	743,517.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	17,986.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	759,104.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	25,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,941,444.93
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	25,434,502.93
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)	7.13%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.61%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,812,473.07
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	30,531.10
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 (6.76%) times Part III, Line B19); zero if negative	123,631.78
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.76%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	123,631.78
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)	123,631.78

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	19,753,973.00	3.03%	20,352,799.00	2.86%	20,934,062.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	207,782.00	(4.14%)	199,184.00	(3.99%)	191,245.00
4. Other Local Revenues	8600-8799	2,661,397.00	2.89%	2,738,374.00	2.96%	2,819,536.00
5. Other Financing Sources						
a. Transfers In	8900-8929	409,400.00	0.00%	409,400.00	0.00%	409,400.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,580,089.00)	2.54%	(3,671,032.00)	3.39%	(3,795,567.00)
6. Total (Sum lines A1 thru A5c)		19,452,463.00	2.96%	20,028,725.00	2.65%	20,558,676.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,451,103.00		8,622,559.00
b. Step & Column Adjustment				171,456.00		218,272.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,451,103.00	2.03%	8,622,559.00	2.53%	8,840,831.00
2. Classified Salaries						
a. Base Salaries				2,867,543.00		2,900,638.00
b. Step & Column Adjustment				33,095.00		67,943.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,867,543.00	1.15%	2,900,638.00	2.34%	2,968,581.00
3. Employee Benefits	3000-3999	4,836,697.00	1.14%	4,891,671.00	3.16%	5,046,384.00
4. Books and Supplies	4000-4999	1,069,646.00	2.84%	1,099,997.00	2.75%	1,130,247.00
5. Services and Other Operating Expenditures	5000-5999	1,698,364.00	1.92%	1,730,940.00	3.25%	1,787,136.00
6. Capital Outlay	6000-6999	250,000.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	532,264.00	0.00%	532,264.00	0.00%	532,264.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		19,705,617.00	.37%	19,778,069.00	2.67%	20,305,443.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(253,154.00)		250,656.00		253,233.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,326,860.51		9,073,706.51		9,324,362.51
2. Ending Fund Balance (Sum lines C and D1)		9,073,706.51		9,324,362.51		9,577,595.51
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
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	7,905,017.51		7,872,527.51		8,092,729.51
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	1,166,689.00		1,449,835.00		1,482,866.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,073,706.51		9,324,362.51		9,577,595.51
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,166,689.00		1,449,835.00		1,482,866.00
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)		1,166,689.00		1,449,835.00		1,482,866.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	217,219.00	0.00%	217,219.00	0.00%	217,219.00
3. Other State Revenues	8300-8599	2,083,191.00	(43.23%)	1,182,569.00	.90%	1,193,226.00
4. Other Local Revenues	8600-8799	2,267,555.00	1.22%	2,295,264.00	1.26%	2,324,211.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,580,089.00	2.54%	3,671,032.00	3.39%	3,795,567.00
6. Total (Sum lines A1 thru A5c)		8,148,054.00	(9.60%)	7,366,084.00	2.23%	7,530,223.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,517,755.00		2,563,505.00
b. Step & Column Adjustment				45,750.00		56,946.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,517,755.00	1.82%	2,563,505.00	2.22%	2,620,451.00
2. Classified Salaries						
a. Base Salaries				952,259.00		962,275.00
b. Step & Column Adjustment				10,016.00		19,578.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	952,259.00	1.05%	962,275.00	2.03%	981,853.00
3. Employee Benefits	3000-3999	2,348,781.00	.80%	2,367,583.00	(.32%)	2,360,097.00
4. Books and Supplies	4000-4999	1,467,788.00	(74.82%)	369,518.00	2.75%	379,680.00
5. Services and Other Operating Expenditures	5000-5999	1,237,040.00	(43.77%)	695,561.00	3.25%	718,142.00
6. Capital Outlay	6000-6999	58,590.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	470,000.00	0.00%	470,000.00	0.00%	470,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,052,213.00	(17.94%)	7,428,442.00	1.37%	7,530,223.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(904,159.00)		(62,358.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		966,517.94		62,358.94		.94
2. Ending Fund Balance (Sum lines C and D1)		62,358.94		.94		.94
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	62,362.81		.94		.94
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	(3.87)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		62,358.94		.94		.94
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	19,753,973.00	3.03%	20,352,799.00	2.86%	20,934,062.00
2. Federal Revenues	8100-8299	217,219.00	0.00%	217,219.00	0.00%	217,219.00
3. Other State Revenues	8300-8599	2,290,973.00	(39.69%)	1,381,753.00	.20%	1,384,471.00
4. Other Local Revenues	8600-8799	4,928,952.00	2.12%	5,033,638.00	2.19%	5,143,747.00
5. Other Financing Sources						
a. Transfers In	8900-8929	409,400.00	0.00%	409,400.00	0.00%	409,400.00
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)		27,600,517.00	(.75%)	27,394,809.00	2.53%	28,088,899.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,968,858.00		11,186,064.00
b. Step & Column Adjustment				217,206.00		275,218.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,968,858.00	1.98%	11,186,064.00	2.46%	11,461,282.00
2. Classified Salaries						
a. Base Salaries				3,819,802.00		3,862,913.00
b. Step & Column Adjustment				43,111.00		87,521.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,819,802.00	1.13%	3,862,913.00	2.27%	3,950,434.00
3. Employee Benefits	3000-3999	7,185,478.00	1.03%	7,259,254.00	2.03%	7,406,481.00
4. Books and Supplies	4000-4999	2,537,434.00	(42.09%)	1,469,515.00	2.75%	1,509,927.00
5. Services and Other Operating Expenditures	5000-5999	2,935,404.00	(17.34%)	2,426,501.00	3.25%	2,505,278.00
6. Capital Outlay	6000-6999	308,590.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,002,264.00	0.00%	1,002,264.00	0.00%	1,002,264.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		28,757,830.00	(5.39%)	27,206,511.00	2.31%	27,835,666.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,157,313.00)		188,298.00		253,233.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,293,378.45		9,136,065.45		9,324,363.45
2. Ending Fund Balance (Sum lines C and D1)		9,136,065.45		9,324,363.45		9,577,596.45
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	62,362.81		.94		.94
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	7,905,017.51		7,872,527.51		8,092,729.51
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,166,689.00		1,449,835.00		1,482,866.00

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	(3.87)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,136,065.45		9,324,363.45		9,577,596.45
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,166,689.00		1,449,835.00		1,482,866.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(3.87)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,166,685.13		1,449,835.00		1,482,866.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.06%		5.33%		5.33%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		981.00		976.00		971.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		28,757,830.00		27,206,511.00		27,835,666.00
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)		28,757,830.00		27,206,511.00		27,835,666.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,150,313.20		1,088,260.44		1,113,426.64
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,150,313.20		1,088,260.44		1,113,426.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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 Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2022-23)				
District Regular	981.00	981.00		
Charter School	0.00	0.00		
Total ADA	981.00	981.00	0.0%	Met
1st Subsequent Year (2023-24)				
District Regular	976.00	976.00		
Charter School				
Total ADA	976.00	976.00	0.0%	Met
2nd Subsequent Year (2024-25)				
District Regular	971.00	971.00		
Charter School				
Total ADA	971.00	971.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	1,011.00		
	Charter School			
	Total Enrollment	1,011.00	0.0%	Met
1st Subsequent Year (2023-24)	District Regular	1,006.00		
	Charter School			
	Total Enrollment	1,006.00	0.0%	Met
2nd Subsequent Year (2024-25)	District Regular	1,001.00		
	Charter School			
	Total Enrollment	1,001.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since 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	1,312	1,305	
Charter School			
Total ADA/Enrollment	1,312	1,305	100.5%
Second Prior Year (2020-21)			
District Regular	1,181	1,205	
Charter School			
Total ADA/Enrollment	1,181	1,205	98.0%
First Prior Year (2021-22)			
District Regular	990	1,021	
Charter School			
Total ADA/Enrollment	990	1,021	97.0%
Historical Average Ratio:			98.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			99.0%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	981	1,011		
Charter School	0			
Total ADA/Enrollment	981	1,011	97.0%	Met
1st Subsequent Year (2023-24)				
District Regular	976	1,006		
Charter School				
Total ADA/Enrollment	976	1,006	97.0%	Met
2nd Subsequent Year (2024-25)				
District Regular	971	1,001		
Charter School				
Total ADA/Enrollment	971	1,001	97.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	19,789,231.00	19,753,973.00	(.2%)	Met
1st Subsequent Year (2023-24)	20,352,799.00	20,352,799.00	0.0%	Met
2nd Subsequent Year (2024-25)	20,934,062.00	20,934,062.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	14,631,605.30	17,829,943.51	82.1%
Second Prior Year (2020-21)	14,743,370.93	18,024,152.57	81.8%
First Prior Year (2021-22)	15,824,848.00	18,400,528.00	86.0%
	Historical Average Ratio:		83.3%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.3% to 87.3%	79.3% to 87.3%	79.3% to 87.3%

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)	16,155,343.00	19,705,617.00	82.0%	Met
1st Subsequent Year (2023-24)	16,414,868.00	19,778,069.00	83.0%	Met
2nd Subsequent Year (2024-25)	16,855,796.00	20,305,443.00	83.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2022-23)	217,219.00	217,219.00	0.0%	No
1st Subsequent Year (2023-24)	217,219.00	217,219.00	0.0%	No
2nd Subsequent Year (2024-25)	217,219.00	217,219.00	0.0%	No

Explanation:

(required if Yes)

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

Current Year (2022-23)	1,379,799.00	2,290,973.00	66.0%	Yes
1st Subsequent Year (2023-24)	1,381,753.00	1,381,753.00	0.0%	No
2nd Subsequent Year (2024-25)	1,384,471.00	1,384,471.00	0.0%	No

Explanation:

(required if Yes)

The Governor's May Revision Budget included one-time funds not included in the state proposed budget. First Interim Budget now includes this new one-time funding.

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

Current Year (2022-23)	4,927,132.00	4,928,952.00	0.0%	No
1st Subsequent Year (2023-24)	5,033,638.00	5,033,638.00	0.0%	No
2nd Subsequent Year (2024-25)	5,143,747.00	5,143,747.00	0.0%	No

Explanation:

(required if Yes)

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

Current Year (2022-23)	1,428,100.00	2,537,434.00	77.7%	Yes
1st Subsequent Year (2023-24)	1,469,515.00	1,469,515.00	0.0%	No
2nd Subsequent Year (2024-25)	1,509,927.00	1,509,927.00	0.0%	No

Explanation:

(required if Yes)

The Governor's May Revision Budget included one-time funds not included in the state proposed budget. First Interim Budget now includes this new one-time funding. This funding was budgeted within the expenditure programs. Also included in this budget section is prior year carry over funds.

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

Current Year (2022-23)	2,379,194.00	2,935,404.00	23.4%	Yes
1st Subsequent Year (2023-24)	2,426,501.00	2,426,501.00	0.0%	No
2nd Subsequent Year (2024-25)	2,505,278.00	2,505,278.00	0.0%	No

Explanation:

(required if Yes)

The Governor's May Revision Budget included one-time funds not included in the state proposed budget. First Interim Budget now includes this new one-time funding. This funding was budgeted within the expenditure programs. Also included in this budget section is prior year carry over funds.

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)	6,524,150.00	7,437,144.00	14.0%	Not Met
1st Subsequent Year (2023-24)	6,632,610.00	6,632,610.00	0.0%	Met
2nd Subsequent Year (2024-25)	6,745,437.00	6,745,437.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	3,807,294.00	5,472,838.00	43.7%	Not Met
1st Subsequent Year (2023-24)	3,896,016.00	3,896,016.00	0.0%	Met
2nd Subsequent Year (2024-25)	4,015,205.00	4,015,205.00	0.0%	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)

Explanation:

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

The Governor's May Revision Budget included one-time funds not included in the state proposed budget. First Interim Budget now includes this new one-time funding.

Explanation:

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

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

Explanation:

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

The Governor's May Revision Budget included one-time funds not included in the state proposed budget. First Interim Budget now includes this new one-time funding. This funding was budgeted within the expenditure programs. Also included in this budget section is prior year carry over funds.

Explanation:

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

The Governor's May Revision Budget included one-time funds not included in the state proposed budget. First Interim Budget now includes this new one-time funding. This funding was budgeted within the expenditure programs. Also included in this budget section is prior year carry over funds.

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	775,136.85	955,630.00 Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		955,630.00

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.1%	5.3%	5.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.4%	1.8%	1.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	(253,154.00)	19,705,617.00	1.3%	Met
1st Subsequent Year (2023-24)	250,656.00	19,778,069.00	N/A	Met
2nd Subsequent Year (2024-25)	253,233.00	20,305,443.00	N/A	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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	9,136,065.45	Met
1st Subsequent Year (2023-24)	9,324,363.45	Met
2nd Subsequent Year (2024-25)	9,577,596.45	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)	7,511,542.78	Met

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

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

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

Explanation:
(required if NOT met)

--

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	981.00	976.00	971.00
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

Yes

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	28,757,830.00	27,206,511.00	27,835,666.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	28,757,830.00	27,206,511.00	27,835,666.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,150,313.20	1,088,260.44	1,113,426.64

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

75,000.00	75,000.00	75,000.00
1,150,313.20	1,088,260.44	1,113,426.64

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	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,166,689.00	1,449,835.00	1,482,866.00
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)	(3.87)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	1,166,685.13	1,449,835.00	1,482,866.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.06%	5.33%	5.33%
District's Reserve Standard				
(Section 10B, Line 7):		1,150,313.20	1,088,260.44	1,113,426.64
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

--

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(3,580,089.00)	(3,580,089.00)	0.0%	0.00	Met
1st Subsequent Year (2023-24)	(3,580,089.00)	(3,671,032.00)	2.5%	90,943.00	Met
2nd Subsequent Year (2024-25)	(3,580,089.00)	(3,671,032.00)	2.5%	90,943.00	Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	409,400.00	409,400.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	409,400.00	409,400.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	409,400.00	409,400.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?				No	

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

No

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

since budget adoption?

N/A

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB): OPEB is disclosed in Item 57A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Capital Leases				
Certificates of Participation				
General Obligation Bonds	10	Fund 51	Fund 51	22,962,524
Supp Early Retirement Program	3	Fund 01	Fund 01	133,235
State School Building Loans				
Compensated Absences	1	Fund 01	Fund 01	188,652

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

TOTAL:				23,284,411

	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Type of Commitment (continued)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2,411,825	2,400,000	2,400,000	2,400,000
Supp Early Retirement Program	44,411	44,411	44,411	44,411
State School Building Loans				
Compensated Absences	0	10,000	10,000	10,000

Other Long-term Commitments (continued):

Total Annual Payments:	2,456,236	2,454,411	2,454,411	2,454,411

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

No

No

No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

--

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?

n/a

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?

No

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

2,691,184.00	2,691,184.00
703,672.00	703,672.00
1,987,512.00	1,987,512.00

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

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

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

3 OPEB Contributions

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

Budget Adoption
(Form 01CS, Item S7A) First Interim

	345,000.00
	345,000.00
	345,000.00

Data must be entered.

Data must be entered.

Data must be entered.

- 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)

345,000.00	345,000.00
	345,000.00
	345,000.00

Data must be entered.

Data must be entered.

- 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)

	120,000.00
	120,000.00
	120,000.00

Data must be entered.

Data must be entered.

Data must be entered.

- d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

	44
	44
	44

Data must be entered.

Data must be entered.

Data must be entered.

4. Comments:

--

--

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

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

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

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

Budget Adoption

(Form 01CS, Item S7B)

First Interim

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

3 Self-Insurance Contributions

Budget Adoption

(Form 01CS, Item S7B)

First Interim

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	91.0	93.0	95.0	95.0
1a. Have any salary and benefit negotiations been settled since budget adoption?	n/a			
	If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.			
	If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.			
	If No, complete questions 6 and 7.			
1b. Are any salary and benefit negotiations still unsettled?				
If Yes, complete questions 6 and 7.	No			

Negotiations Settled Since Budget Adoption

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

May 18, 2021

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

If Yes, date of Superintendent and CBO certification:

Jun 01, 2021

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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 & column over prior year

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	51.0	53.0	53.0	53.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Jun 08, 2021

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

If Yes, date of Superintendent and CBO certification:

Jun 09, 2021

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	12.0	12.0	12.0	12.0

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Total cost of other benefits

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

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

No

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

Yes

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?

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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

Reed Union Elementary

Marin County

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

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

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Marin County

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

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

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS



REED UNION SCHOOL DISTRICT

General Fund Miscellaneous Forms As of October 31, 2022

1. MCOE Required Forms

Misc. Forms

Reed Union School District
Cash Reconciliation
As of 07/31/2022

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	8,583,330.20		12/06/22		BEG. BALANCE	9,103,228.78		12/06/22
07/01/22	601NLD SYSTEM GENERATED DUE TO LINE	-	193,936.24	PV Transactions	7/1/22	AP-070122		709,214.75	PV Transactions
07/05/22	VOID	4,620.07	-		7/7/22	*TF-230001*			
07/07/22	MCOEVN	-	50,802.83		7/8/22	AP-070822		50,802.83	
07/07/22	601JC SYSTEM GENERATED DUE TO LINE	94.29	-		7/8/22	PX-070822		12,371.76	
07/08/22	601JR SYSTEM GENERATED DUE TO LINE	-	151,252.60		7/8/22	PY-070822		138,880.84	
07/08/22	601TSB SYSTEM GENERATED DUE TO LINE	-	374.19		7/8/22	TV-230004		374.19	
07/14/22	MCOEVN	-	244,833.31		7/8/22	TV-230007			
07/14/22	GREV	-	750.00		7/13/22	*DC-230003*			
07/15/22	601JC SYSTEM GENERATED DUE TO LINE	783.00	-		7/14/22	*TF-230002*		750.00	
07/18/22	601JR SYSTEM GENERATED DUE TO LINE	-	3,164.40		7/15/22	AP-071522		244,833.31	
07/18/22	601JC SYSTEM GENERATED DUE TO LINE	1,638.29	-		7/15/22	AR-220001			
07/21/22	MCOEVN	-	35,989.33		7/15/22	AR-220002			
07/25/22	601JC SYSTEM GENERATED DUE TO LINE	1,043.77	-		7/18/22	PX-071822		109.40	
07/25/22	601JC SYSTEM GENERATED DUE TO LINE	1,500,000.00	-		7/18/22	PY-071822		3,055.00	
07/26/22	MCOEVN	-	53,378.43		7/22/22	AP-072222		35,989.33	
07/27/22	MCOEVN	-	1,049.41		7/25/22	AR-220005			
07/27/22	601JC SYSTEM GENERATED DUE TO LINE	27,882.00	-		7/25/22	*DC-230007*			
07/28/22	MCOEVN	-	58,915.66		7/27/22	AP-072722		53,378.43	
07/29/22	601NLD SYSTEM GENERATED DUE TO LINE	-	185,536.57	244,452.23	7/27/22	TV-230001			
07/29/22	601JR SYSTEM GENERATED DUE TO LINE	-	345,106.15		7/28/22	AP-072822		1,049.41	
					7/29/22	AP-072922		244,452.23	
					7/29/22	PX-072922		77,726.83	
					7/29/22	PY-072922		267,379.32	345,106.15
Outstanding Items:									
MUNIS					QCC				
NOTES:		DEBITS	CREDITS	NOTES:	DEBITS		CREDITS	NOTES:	
		10,119,391.62	1,325,089.12		10,634,670.13		1,840,367.63		
			8,794,302.50				8,794,302.50		
Final Reconciliation					10,119,391.62		1,325,089.12	8,794,302.50	
					8,794,302.50				

Reed Union School District
Cash Reconciliation
As of 8/31/2022

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	8,794,302.50		12/06/22		BEG. BALANCE	8,794,302.50		12/06/22
08/02/22	MCOE VN	-	122,069.74		8/3/22	AP-080322		122,069.74	
08/09/22	MCOE VN	-	126,985.31		8/10/22	AP-081022	ACCO UNITS PAYABLE 08/03/2022	126,985.31	
08/10/22	601JR SYSTEM GENERATED DUE TO LINE	-	22,904.54		8/10/22	PX-081022	BX-MID 08/10/2022	2,701.53	
08/15/22	601JC SYSTEM GENERATED DUE TO LINE	3,059.00	-		8/10/22	PY-081022	PY-MID 08/10/22	20,203.01	22,904.54
08/15/22	601JC SYSTEM GENERATED DUE TO LINE	-	30,129.00		8/15/22	*TF-230003*	E23-04 ADA Xfer-SDC		
08/16/22	MCOE VN	-	186,501.76		8/15/22	*TF-230014*	E23-08 PY SpEd Excess Costs	30,129.00	
08/19/22	601JC SYSTEM GENERATED DUE TO LINE	265.00	-		8/17/22	AP-081722	ACCO UNITS PAYABLE 08/17/2022	186,501.76	
08/22/22	VOID	66.40	-		8/19/22	*TF-230004*	A-23031 LPK Planning Grant	265.00	
08/22/22	601JC SYSTEM GENERATED DUE TO LINE	2,143.44	-		8/22/22	*DC-230009*	TIBURON SOFTBALL	11,607.95	
08/22/22	601JC SYSTEM GENERATED DUE TO LINE	11,607.95	-		8/22/22	*DC-230011*	B. JOHNSON	2,143.44	
08/22/22	601JC SYSTEM GENERATED DUE TO LINE	13.00	-		8/22/22	*TF-230005*	A-23032 PY ESSER II	13.00	
08/22/22	601JC SYSTEM GENERATED DUE TO LINE	27.74	-		8/22/22	*TF-230006*	A-23033 State Dated Vndr-Wa	66.40	
08/23/22	MCOE VN	-	106,781.13		8/22/22	*TF-230007*	A-23034 State Dated Pysl W	27.74	
08/24/22	601NLD SYSTEM GENERATED DUE TO LINE	-	65,932.66	172,713.79	8/24/22	AP-082422	ACCO UNITS PAYABLE 08/24/2022	172,713.79	
08/26/22	601JC SYSTEM GENERATED DUE TO LINE	3,240.00	-		8/25/22	*DC-230012*	M. WILLIAMS	3,240.00	
08/26/22	601JC SYSTEM GENERATED DUE TO LINE	93.58	-		8/25/22	*DC-230013*	T. O'CONNOR	93.58	
08/29/22	601JC SYSTEM GENERATED DUE TO LINE	27,882.00	-		8/29/22	TV-230005	A-23038 Principal Apport./F	27,882.00	
08/30/22	MCOE VN	-	69,351.00		8/31/22	AP-083122	ACCO UNITS PAYABLE 08/31/2022	247,601.09	
08/31/22	601NLD SYSTEM GENERATED DUE TO LINE	-	178,250.09	247,601.09	8/31/22	PX-083122	BX-EOM 08/31/2022	260,896.29	
08/31/22	601JR SYSTEM GENERATED DUE TO LINE	-	1,308,175.07		8/31/22	PY-083122	PY-EOM 08/31/22	1,047,278.78	
08/31/22	601JC SYSTEM GENERATED DUE TO LINE	162,130.00	-		8/31/22	*TF-230008*	A-23041 PY SpEd AB602	162,130.00	1,308,175.07
Outstanding Items:									
MUNIS					QCC				
NOTES:		DEBITS	CREDITS	NOTES:			DEBITS	CREDITS	
		9,004,830.61	2,217,080.30				9,004,830.61	2,217,080.30	
			6,787,750.31					6,787,750.31	-
Final Reconciliation		9,004,830.61	2,217,080.30				9,004,830.61	2,217,080.30	-
			6,787,750.31					6,787,750.31	

As of 9/30/2022

[illegible]

Reed Union School District
Cash Reconciliation
As of 10/31/2022

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	5,095,926.06		12/06/22		BEG. BALANCE	5,095,926.06		12/06/22
10/03/22	VOID	3,080.47	-		10/3/22	TV-230014	308,742.96		
10/03/22	320SMK SYSTEM GENERATED DUE TO LINE	308,742.96			10/5/22	AP-100522		57,572.42	
10/04/22	MCOEYN	-	57,572.42		10/7/22	PX-100722		11,239.95	
10/07/22	601JR SYSTEM GENERATED DUE TO LINE	-	74,669.74		10/7/22	PY-100722		63,429.79	74,669.74
10/11/22	MCOEYN	-	185,688.82		10/12/22	AP-101222		185,688.82	
10/13/22	MCOEYN	-	99,787.65		10/14/22	AP-101422		99,787.65	
10/17/22	MCOEYN	-	28,305.59		10/14/22	<PO-230256>			
10/17/22	601JC SYSTEM GENERATED DUE TO LINE	3,551.26	-		10/17/22	*DC-230024*	7,737.12		
10/17/22	601JC SYSTEM GENERATED DUE TO LINE	6,171.77	-		10/17/22	*DC-230025*	6,171.77		
10/20/22	MCOEYN	-	38,719.81		10/18/22	AP-101822		28,305.59	
10/24/22	601JC SYSTEM GENERATED DUE TO LINE	62,561.00	-		10/21/22	AP-102122		38,719.81	
10/25/22	MCOEYN	-	32,114.67		10/24/22	*TF-230017*	62,561.00		
10/25/22	VOID	7,737.12	-		10/26/22	AP-102622		32,114.67	
10/27/22	MCOEYN	-	68,353.93		10/27/22	*DC-230028*			
10/28/22	601NLD SYSTEM GENERATED DUE TO LINE	-	187,479.74	255,833.67	10/27/22	TV-230018	1,630.82		
10/27/22	601JC SYSTEM GENERATED DUE TO LINE	27,882.00	-		10/28/22	AP-102822	27,882.00	255,833.67	
10/28/22	601JC SYSTEM GENERATED DUE TO LINE	1,630.82	-		10/31/22	PX-103122		276,534.58	
10/31/22	601TSB SYSTEM GENERATED DUE TO LINE	-	119.99		10/31/22	PY-103122		1,092,470.69	1,369,005.27
					10/31/22	*TF-230015*		119.99	
						E23-12 CalSTRS Penalties &			
		5,517,283.46	772,812.36				5,514,202.99	2,141,817.63	(1,372,085.74)
			4,744,471.10					3,372,385.36	
Outstanding Items:									
MUNIS					QCC				
NOTES:		DEBITS	CREDITS	NOTES:			DEBITS	CREDITS	
10/31/22 Oct. Payroll - Not Posted as of 12/06/22			1,092,470.69	10/03/22	Posted in QCC in September		3,080.47		
10/31/22 Oct. Payroll - Not Posted as of 12/06/22			276,534.58						
		5,517,283.46	2,141,817.63				5,517,283.46	2,141,817.63	
			3,375,465.83					3,375,465.83	-
Final Reconciliation									

Reed Union School District
Fund 14 - Cash Reconciliation
As of 10/31/2022

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	33,628.58		12/06/22		BEG. BALANCE	33,628.58		12/09/22
09/30/22	320sm SYSTEM GENERATED DUE TO LINE	17.87	-		9/30/22	*TF-230016* A-23101 1Q Interest Rev	17.87		

Outstanding Items:		33,646.45	-	33,646.45	-

MUNIS				QCC			
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS		
Final Reconciliation	33,646.45	-		33,646.45	-		
		(33,646.45)			(33,646.45)		

Reed Union School District
Fund 25 - Cash Reconciliation
As of 10/31/22

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	588,132.90		12/06/22		BEG. BALANCE	588,132.90		12/09/22
07/07/22	MCOE VN	-	1,214.00		7/8/22	AP-070822		1,214.00	
07/14/22	MCOE VN	-	1,214.00		7/13/22	*DC-230004*	4,300.66		
07/18/22	601JC SYSTEM GENERATED DUE TO LINE	4,300.66	-		7/15/22	AP-071522		1,214.00	
07/25/22	601JC SYSTEM GENERATED DUE TO LINE	3,907.96	-		7/25/22	*DC-230006*	3,907.96		
08/09/22	MCOE VN	-	1,214.00		8/10/22	AP-081022		1,214.00	
08/22/22	601JC SYSTEM GENERATED DUE TO LINE	1,813.56	-		8/22/22	*DC-230008*	1,813.56		
08/23/22	MCOE VN	-	210.00		8/24/22	AP-082422		210.00	
09/08/22	601JC SYSTEM GENERATED DUE TO LINE	18,811.52	-		9/8/22	*DC-230017*	18,811.52		
09/13/22	MCOE VN	-	1,214.00		9/14/22	AP-091422		1,214.00	
09/15/22	601JC SYSTEM GENERATED DUE TO LINE	1,401.82	-		9/14/22	*DC-230018*	1,401.82		
09/30/22	3205rm SYSTEM GENERATED DUE TO LINE	317.20	-		9/30/22	*TF-230016*	317.20		
10/13/22	MCOE VN	-	1,214.00		10/14/22	AP-101422		1,214.00	
10/28/22	601JC SYSTEM GENERATED DUE TO LINE	5,800.06	-		10/27/22	*DC-230026*	5,800.06		

MUNIS				QCC			
624,485.68	6,280.00	618,205.68	-	624,485.68	6,280.00	618,205.68	-

Outstanding Items:

NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS

Final Reconciliation	624,485.68	6,280.00	(618,205.68)	624,485.68	6,280.00	(618,205.68)	-
----------------------	------------	----------	--------------	------------	----------	--------------	---

Reed Union School District
Fund 41 - Cash Reconciliation
As of 10/31/22

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	652,728.35		12/06/22			652,728.35		12/09/22
9/30/22	320sm SYSTEM GENERATED DUE TO LINE	346.77	-		9/30/22	*TF-230016* A-23101 1Q Interest Rev	346.77		

Outstanding Items:		653,075.12	-		653,075.12	-	
			653,075.12			653,075.12	-

NOTES:	MUNIS	DEBITS	CREDITS	NOTES:	QCC	DEBITS	CREDITS
--------	-------	--------	---------	--------	-----	--------	---------

Final Reconciliation	653,075.12	-	(653,075.12)	653,075.12	-	(653,075.12)	-
----------------------	------------	---	--------------	------------	---	--------------	---

**Reed Union School District
Fund 42 - Cash Reconciliation
As of 10/31/22**

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	1,799,742.02		12/06/22		BEG. BALANCE	1,799,967.36		12/09/22
07/07/22	MCOEYN	-	875.00		7/1/22	AP-070122		225.34	
07/14/22	MCOEYN	-	3,198.21		7/8/22	AP-070822		875.00	
07/18/22	601JC SYSTEM GENERATED DUE TO LINE	7,015.64	-		7/13/22	*DC-230002*			
07/21/22	MCOEYN	-	200.99		7/15/22	AP-071522	20,396.02	3,198.21	
07/18/22	601JC SYSTEM GENERATED DUE TO LINE	20,396.02	-		7/15/22	AR-220003			
07/25/22	601JC SYSTEM GENERATED DUE TO LINE	45,698.25	-		7/15/22	AR-220004	6,764.36		
07/28/22	MCOEYN	-	166.13		7/22/22	AP-072222	251.28	200.99	7,015.64
08/09/22	MCOEYN	-	723.20		7/25/22	*DC-230005*			
08/16/22	MCOEYN	-	2,370.49		7/29/22	AP-072922			
08/22/22	601JC SYSTEM GENERATED DUE TO LINE	43,680.44	-		8/10/22	AP-081022		166.13	
08/23/22	MCOEYN	-	494.99		8/17/22	AP-081722		723.20	
08/26/22	601JC SYSTEM GENERATED DUE TO LINE	22,834.66	-		8/22/22	*DC-230010*		2,370.49	
08/30/22	MCOEYN	-	807.10		8/24/22	AP-082422	43,680.44	494.99	
09/06/22	MCOEYN	-	1,839.60		8/25/22	*DC-230014*	22,834.66		
09/08/22	MCOEYN	-	4,699.82		8/31/22	AP-083122		807.10	
09/13/22	MCOEYN	-	6,255.57		9/7/22	AP-090722		1,839.60	
09/15/22	MCOEYN	-	272,650.00		9/9/22	AP-090922		4,699.82	
09/15/22	601JC SYSTEM GENERATED DUE TO LINE	68,781.15	-		9/14/22	AP-091422		6,255.57	
09/27/22	MCOEYN	-	480.99		9/14/22	*DC-230020*	68,781.15		
09/29/22	MCOEYN	-	166.77		9/16/22	AP-091622		272,650.00	
09/30/22	320sm SYSTEM GENERATED DUE TO LINE	977.25	-		9/28/22	AP-092822		480.99	
10/04/22	MCOEYN	-	257.56		9/30/22	AP-093022		166.77	
10/11/22	MCOEYN	-	3,896.79		9/30/22	*TF-230016*	977.25	257.56	
10/17/22	601JC SYSTEM GENERATED DUE TO LINE	31,391.94	-		10/5/22	AP-100522		3,896.79	
10/20/22	MCOEYN	-	499.77		10/12/22	AP-101222			
10/27/22	MCOEYN	-	522.71		10/17/22	*DC-230023*	31,391.94	499.77	
10/28/22	601JC SYSTEM GENERATED DUE TO LINE	35,889.83	-		10/21/22	AP-102122			
					10/27/22	*DC-230027*	35,889.83	522.71	
					10/28/22	AP-102822			
2,076,407.20					2,076,632.54				
300,105.69					300,331.03				
1,776,301.51					1,776,301.51				
-					-				
MUNIS					QCC				
NOTES:		DEBITS	CREDITS		NOTES:		DEBITS	CREDITS	
7/1/22	Prior Yr Transaction Posted in Current Yr		225.34		6/30/22	Posted in MUNIS on July 1, 2022		225.34	
2,076,407.20					2,076,632.54				
300,331.03					300,556.37				
1,776,076.17					1,776,076.17				
Final Reconciliation					-				

LCFF CALCULATOR

65425

NO

District

11/7/22

5 digit District code or 7 digit School code (from the CDS code)

Is this calculation for a new charter school? (select from drop down list)

Projection Type

Projection Date

LEA: Reed Union Elementary

Projection Title: 2022-23 First Interim by MCOE

Created by: Steve Armstrong

Email: sarmsrstrong@marinschools.org

Phone: 415-499-5832

Reed Union Elementary (65425)

PY3

PY2

PY1

CV

CY1

CY2

CY3

(1) UNIVERSAL ASSUMPTIONS											
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (pre-filled as calculated by the Department of Finance, DOF)	3.26%	0.00%	5.07%	13.26%	8.38%	5.30%	4.50%				
Statutory COLA	3.26%	2.31%	1.70%	6.56%	8.38%	5.30%	4.50%				
Augmentation/(COLA Suspension)	0.00%	-2.31%	3.37%	6.70%	0.00%	0.00%	0.00%				
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
Transitional Kindergarten Add-on (2022-23 Forward)				\$ 2,813.00	\$ 3,048.73	\$ 3,210.31	\$ 3,354.78				
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	16.08698870%	70.06785065%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%				
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	16.13801139%	82.74488538%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%				
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Local EPA Accrual - Prior Year											

Reed Union Elementary (65425)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCF								
(a) GENERAL QUESTIONS								
Is your district required to transfer in-lieu taxes to a charter school?		NO						
Does your district have a necessary small school?		NO						
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION								
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES								
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 16,839,886	\$ 17,670,181	\$ 18,444,306	\$ 19,501,985	\$ 20,073,774	\$ 20,662,718	\$ 21,269,330
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Less In-Lieu Property Tax Transfer	\$ (8,248)	\$ (24,659)	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 16,831,638	\$ 17,645,522	\$ 18,444,306	\$ 19,501,985	\$ 20,073,774	\$ 20,662,718	\$ 21,269,330
(d) OTHER LCF ADJUSTMENTS								
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.								
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -				
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -				
(e) UNDUPLICATED PUPIL PERCENTAGE								
A-1.2 / A-3.2	District Enrollment (second prior year)	1,444	1,364					
A-1.1 / A-3.1	District Enrollment (first prior year)	1,364	1,305					
A-1 / A-3	District Enrollment	1,305	1,205	1,022	1,023	1,063	1,052	1,042
A-2.2 / A-4.2	COE Enrollment (second prior year)	6	5					
A-2.1 / A-4.1	COE Enrollment (first prior year)	5	4					
A-2 / A-4	COE Enrollment	4	4	5	6	6	6	6
	Total Enrollment	1,309	1,209	1,027	1,029	1,069	1,058	1,048
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	91	83					
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	83	81					
B-1 / B-3	District Unduplicated Pupil Count	81	82	70	41	43	42	42
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	2	1					
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	1	1					
B-2 / B-4	COE Unduplicated Pupil Count	1	1	1				
	Total Unduplicated Pupil Count	82	83	71	41	43	42	42
	3-yr rolling percentage	6.26%	6.87%	6.91%	4.00%	4.00%	4.00%	4.00%
C-1	Single Year Unduplicated Pupil Percentage	6.27%	6.41%	6.66%	5.98%	4.96%	4.00%	4.00%
	Unduplicated Pupil Percentage (%)	6.27%						

Reed Union Elementary (65425)									
2019-20									
2020-21									
2021-22									
2022-23									
2023-24									
2024-25									
2025-26									
(f) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY:									
TK									
ADA used for Base, Supplemental and Concentration Grant Calculations:									
Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.									
Did your district comply with EC 42238.023 as required for the 2021-22 Attendance Recovery determination calculation (Proxy ADA)?									
NO									
B-1, D-6 B-2, D-7 B-3, D-8 B-4, D-9	Current Year ADA: (P-2, Annual for Special Day Class Extended Year)								
	Grades TK-3	448.77	448.77	368.65	376.27	310.52	335.42	366.57	
	Grades 4-6	442.22	442.22	338.73	346.09	376.27	310.52	335.42	
	Grades 7-8	362.62	362.62	267.67	272.21	346.09	376.27	310.52	
	Grades 9-12	-	-	-	-	-	-	-	
	TOTAL CURRENT YEAR ADA	1,253.61	1,253.61	975.05	994.57	1,032.88	1,022.21	1,012.51	
	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)								
	Grades TK-3	-	-	-	0.81	0.81	0.81	0.81	0.81
	Grades 4-6	0.90	0.90	-	0.61	0.61	0.61	0.61	0.61
	Grades 7-8	0.91	0.91	1.91	2.63	2.63	2.63	2.63	2.63
E-1, D-17 E-2, D-18 E-3, D-19 E-4, D-20	Grades 9-12	-	-	-	-	-	-	-	-
TOTAL NPS-CDS (Annual)									
1.81									
District Basic Aid ADA funded outside of the LCF (Court Ordered, Voluntary TK, & Open Enrollment)									
(For calculating EPA only; this ADA is not included in the LCF funding calculation).									
DISTRICT TOTAL									
1,255.42									
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)									
E-6, E-11 E-7, E-12 E-8, E-13 E-9, E-14	Grades TK-3	1.02	1.02	0.82					
	Grades 4-6	3.11	3.11	1.02					
	Grades 7-8	0.09	0.09	1.95					
	Grades 9-12	-	-	-					
COUNTY TOTAL									
4.22									
RATIO: District ADA-to-Enrollment									
96.20%									
RATIO: County ADA-to-Enrollment									
105.50%									

Reed Union Elementary (659425) - 2022-23 First Interim by MCOE		v.23.2b	PY3	v.23.2b	PY2
LOCAL CONTROL FUNDING FORMULA			2019-20		2020-21
LCFF ENTITLEMENT CALCULATION					
Calculation Factors		COLA & Augmentation	Base Grant Proportion	Unidentified Public Percentage	
Grades TK-3		3.26%	0.00%	6.27%	
Grades 4-6					
Grades 7-8					
Grades 9-12					
Subtract Necessary Small School ADA and Funding					
Total Base, Supplemental, and Concentration Grant					
NSS Allowance					
TOTAL BASE					
ADD ONS:					
Targeted Instructional Improvement Block Grant					
Home-to-School Transportation (COA added commencing 2023-24)					
Small School District Bus Replacement Program (COA added commencing 2023-24)					
Traditional Kindergarten (Commencing 2022-23)					
ECONOMIC RECOVERY TARGET PAYMENT					
LCFF ENTITLEMENT			103,140		103,140
\$ 10,098,461					\$ 10,098,461
STATE AID CALCULATION					
Miscellaneous Adjustments					
Adjusted LCFF Entitlement			10,908,461		10,499,957
Local Revenue (including BA)			(16,831,638)		(17,645,522)
Gross State Aid					
MINIMUM STATE AID CALCULATION					
2012-13 RI/Charter Gen BG adjusted for ADA					
2012-13 NSS Allowance (deficit)					
Minimum State Aid Adjustments					
Less Current Year Property Taxes/In-Lieu					
Subtract State Aid for Historical RI/Charter General BG					
Categorical Funding from 2012-13 and of Fair Share reduction					
Charter School Categorical Block Grant adjusted for ADA					
Minimum State Aid Guarantee before Proportion factor					
Proportion factor					
Minimum State Aid Guarantee					
CHARTER SCHOOL MINIMUM STATE AID OFFSET					
LCFF Entitlement					
Minimum State Aid plus Property Taxes including ADA					
Offset					
Minimum State Aid Prior to Offset					
Total Minimum State Aid with Offset					
GROSS STATE AID					
\$ -					
ADDITIONAL STATE AID					
\$ -					
LCFF Entitlement (before COE transfer, Choice & Charter supplemental)					
Change Over Prior Year			\$ 10,908,461		\$ 10,499,957
LCFF Entitlement Per ADA			\$ 8,333		8,335
Per-ADA Change Over Prior Year					
Base Aid Status (school districts only)			Base Aid		Base Aid
LCFF SOURCES INCLUDING EXCESS TAXES					
State Aid			2019-20		2020-21
Education Protection Account			-		-
Property Taxes Net of In-Lieu Transfers			16,831,638		251,928
Charter In-Lieu Taxes			-		17,645,522
Total LCFF (Excludes Basic Aid Choice and Base Aid Supplemental Funding)			\$ 17,093,466		\$ 17,897,450

Reed Union Elementary (659425) - 2022-23 First Interim by MCOE										v23.2b		PY1		v23.2b		11/17/22		CV			
LOCAL CONTROL FUNDING FORMULA																					
LCFF ENTITLEMENT CALCULATION																					
Calculation Factors										COIA & Augmentation		Base Grant		Unapportioned							
										5.07%	0.00%	Proportion	6.66%	Equal Percentage	6.66%						
										ADA	Base	Grade Span	Supplemental	Concentration	Total						
Grades TK-3										449.59	\$	8,093	\$	842	\$	119	\$	-	\$	4,070,595	-
Grades 4-6										443.24	\$	8,215	\$	109	\$	109	\$	-	\$	3,689,718	-
Grades 7-8										366.48	\$	8,458	\$	113	\$	113	\$	-	\$	3,140,976	-
Grades 9-12										-	\$	9,802	\$	255	\$	134	\$	-	\$	-	-
Subtract Necessary Small School ADA and Funding										-	\$	-	\$	-	\$	-	\$	-	\$	-	-
Total Base, Supplemental, and Concentration Grant										-	\$	10,379,437	\$	378,555	\$	143,297	\$	-	\$	10,901,289	-
NSS Allowance										-	\$	-	\$	-	\$	-	\$	-	\$	-	-
TOTAL BASE										1,259.31	\$	10,379,437	\$	378,555	\$	143,297	\$	-	\$	10,901,289	-
ADD ONS:										-	\$	-	\$	-	\$	-	\$	-	\$	-	
Targeted Instructional Improvement Block Grant										-	\$	-	\$	-	\$	-	\$	-	\$	-	
Home-to-School Transportation (COIA added commencing 2023-24)										-	\$	-	\$	-	\$	-	\$	-	\$	-	
Small School District Bus Replacement Program (COIA added commencing 2023-24)										-	\$	-	\$	-	\$	-	\$	-	\$	-	
Transitional Kindergarten (Commencing 2022-23)										-	\$	-	\$	-	\$	-	\$	-	\$	-	
ECONOMIC RECOVERY TARGET PAYMENT										-	\$	-	\$	-	\$	-	\$	-	\$	-	
LCFF ENTITLEMENT										-	\$	-	\$	-	\$	-	\$	-	\$	-	
STATE AID CALCULATION																				103,140	
Miscellaneous Adjustments										-	\$	-	\$	-	\$	-	\$	-	\$	-	
Adjusted LCFF Entitlement										-	\$	-	\$	-	\$	-	\$	-	\$	-	
Local Revenue (including B&I)										-	\$	-	\$	-	\$	-	\$	-	\$	-	
Gross State Aid										-	\$	-	\$	-	\$	-	\$	-	\$	-	
MINIMUM STATE AID CALCULATION																				N/A	
2012-13 R/Charter Gen BG adjusted for ADA										12-13 Rate		2021-22 ADA									
2012-13 NSS Allowance (deficit)										\$		5,351.86		1,259.31				\$ 6,739,651			
Minimum State Aid Adjustments										-		-		-				-			
Less Current Year Property Taxes/In-Lieu										-		-		-				-			
Subtract State Aid for Historical R/Charter General BG										-		-		-				-			
Categorical funding from 2012-13 net of fair share reduction										-		-		-				-			
Charter School Categorical Block Grant adjusted for ADA										-		-		-				-			
Minimum State Aid Guarantee Before Provision Factor										-		-		-				-			
Proportion Factor										-		-		-				0.00%			
Minimum State Aid Guarantee										-		-		-				\$			
CHARTER SCHOOL MINIMUM STATE AID OFFSET																				-	
LCFF Entitlement																				-	
Minimum State Aid plus Property Taxes including RDA Offset																				-	
Minimum State Aid Prior to Offset																				-	
Total Minimum State Aid with Offset																				-	
GROSS STATE AID																				\$	
ADDITIONAL STATE AID																				\$	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)										5.04%		529,677						\$ 11,028,734			
Change Over Prior Year										-		-		-				8,758			
LCFF Entitlement Per ADA										5.07%		423						Base Aid			
Per-ADA Change Over Prior Year										-		-		-				-			
Base Aid Status (school districts only)																				-	
LCFF SOURCES INCLUDING EXCESS TAXES																				2021-22	
State Aid										0.00%		Increase		-				\$			
Education Protection Account										-		-		-				251,862			
Property taxes net of in-lieu transfers										4.53%		798,784						18,444,586			
Charter in-lieu taxes										0.00%		-		-				-			
Total LCFF (Excludes Basic Aid Option and Basic Aid Supplemental Funding)										4.46%		798,784						\$ 18,696,188			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			
										-		-		-				-			

Reed Union Elementary (65425) - 2022-23 First Interim by MCOE										v.23.2b		CY1		v.23.2b		CY2													
LOCAL CONTROL FUNDING FORMULA												2023-24				2024-25													
LCFF ENTITLEMENT CALCULATION																													
Calculation Factors										COJA & Augmentation		Base Grant Portion		Unaudited Budget Percentage		COJA & Augmentation		Base Grant Portion		Unaudited Budget Percentage									
										8.38%		0.00%		4.96%		4.96%		5.30%		0.00%									
ADA										Base		Grade Span		Supplemental		Concentration		Base		Grade Span		Supplemental		Concentration					
										398.71		\$ 9,934		\$ 1,033		\$ 109		\$ 4,416,030		311.33		\$ 10,461		\$ 1,088		\$ 92		\$ 3,624,314	
Grades TK-3										376.29		10,084		100		3,832,150		376.88		10,618		85		4,033,276					
Grades 4-6										303.46		10,383		103		3,182,081		348.72		10,933		87		3,843,056					
Grades 7-8										12,032		313		122				12,670		329		104							
Grades 9-12																													
Subtract Necessary Small School ADA and Funding										\$ 10,906,118		\$ 411,868		\$ 112,275		\$ -		\$ 11,071,091		\$ 338,777		\$ 91,278		\$ -		\$ 11,501,096			
Total Base, Supplemental, and Concentration Grant																													
NNS Allowance																													
TOTAL BASE										1,078.46		\$ 10,906,118		\$ 411,868		\$ 112,275		\$ -		1,036.99		\$ 11,071,091		\$ 338,777		\$ 91,278		\$ 11,501,096	
ADD-ONS:																													
Targeted Instructional Improvement Block Grant																													
Home-to-School Transportation (COJA added commencing 2023-24)																													
Small School District Bus Replacement Program (COJA added commencing 2023-24)																													
Transitional Kindergarten (Commencing 2023-23)																													
ECONOMIC RECOVERY TARGET PAYMENT																													
LCFF ENTITLEMENT																													
STATE AID CALCULATION																													
Miscellaneous Adjustments																													
Adjusted LCFF Entitlement																													
Local Revenue (including BOJ)																													
Gross State Aid																													
MINIMUM STATE AID CALCULATION																													
2012-13 RI/Charter Gen BG adjusted for ADA																													
2012-13 NNS Allowance (deficient)																													
Minimum State Aid Adjustments																													
Less Current Year Property Taxes/In-Lieu																													
Subtotal State Aid for Historical RI/Charter General BG																													
Categorical funding from 2012-13 net of fair share reduction																													
Charter School Categorical Block Grant adjusted for ADA																													
Minimum State Aid Guarantee Before Proration Factor																													
Proration Factor																													
Minimum State Aid Guarantee																													
QUARTER SCHOOL MINIMUM STATE AID OFFSET																													
LCFF Entitlement																													
Minimum State Aid plus Property Taxes including RDA Offset																													
Minimum State Aid Prior to Offset																													
Total Minimum State Aid with Offset																													
GROSS STATE AID																													
ADDITIONAL STATE AID																													
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																													
Change Over Prior Year																													
LCFF Entitlement Per ADA																													
Per-ADA Change Over Prior Year																													
Base Aid Status (school districts only)																													
LCFF SOURCES INCLUDING EXCESS TAXES																													
State Aid																													
Education Protection Account																													
Property Taxes net of In-Lieu Transfers																													
Charter In-Lieu Taxes																													
Total LCFF (Excludes Basic Aid Choice and Base Aid Supplemental Funding)																													

Reed Union Elementary (659425) - 2022-23 First Interim by MCOE				v.23.2b				v.23.2b			
LOCAL CONTROL FUNDING FORMULA				v.23.2b				v.23.2b			
LCFF ENTITLEMENT CALCULATION				2025-26				2025-27			
Calculation Factors				COIA R Augmentation 4.50%	Base Grant Proportion 0.00%	Unapportioned Raidl Percentage 4.00%	4.00%	COIA R Augmentation 4.20%	Base Grant Proportion 0.00%	Unapportioned Raidl Percentage 4.00%	4.00%
Grades TK-3				ADA	Base	Grade Span	Supplemental	ADA	Base	Grade Span	Supplemental
Grades 4-6				336.23	\$ 10,932	\$ 1,137	\$ 97	338.31	\$ 11,391	\$ 1,185	\$ 101
Grades 7-8				311.13	\$ 11,096		\$ 89	341.35	\$ 11,562		\$ 92
Grades 9-12				378.90	\$ 11,425		\$ 91	346.92	\$ 11,905		\$ 95
Subtract Necessary Small School ADA and Funding				-	13,240	344	109	-	13,796	359	113
Total Base, Supplemental, and Concentration Grant				-	\$ 11,456,897	\$ 382,294	\$ 94,713	-	\$ 11,930,461	\$ 400,288	\$ 98,652
NSS Allowance				-	-	-	-	-	-	-	-
TOTAL BASE				1,025.26	\$ 11,456,897	\$ 382,294	\$ 94,713	1,025.58	\$ 11,930,461	\$ 400,288	\$ 98,652
ADD ONS:				-	-	-	-	-	-	-	-
Targeted Instructional Improvement Block Grant				-	-	-	-	-	-	-	-
Home-to-School Transportation (COA added commencing 2023-24)				-	-	-	-	-	-	-	-
Small School District Bus Replacement Program (COA added commencing 2023-24)				-	-	-	-	-	-	-	-
Traditional Kindergarten (Commencing 2022-23)				-	-	-	-	-	-	-	-
ECONOMIC RECOVERY TARGET PAYMENT				-	-	-	-	-	-	-	-
LCFF ENTITLEMENT				-	-	-	-	-	-	-	-
STATE AID CALCULATION				-	-	-	-	-	-	-	-
Miscellaneous Adjustments				-	-	-	-	-	-	-	-
Adjusted LCFF Entitlement				-	-	-	-	-	-	-	-
Local Revenue (including Bk)				-	-	-	-	-	-	-	-
Gross State Aid				-	-	-	-	-	-	-	-
MINIMUM STATE AID CALCULATION				-	-	-	-	-	-	-	-
2012-13 R/Charter Gen BG adjusted for ADA				12-13 Rate	2025-26 ADA	-	-	12-13 Rate	2026-27 ADA	-	-
2012-13 NSS Allowance (deficit)				\$ 5,351.86	1,026.26	\$ 5,409,400	-	\$ 5,351.86	1,026.58	\$ 5,404,112	-
Minimum State Aid Adjustments				-	-	-	-	-	-	-	-
Less Current Year Property Taxes/In-Lieu				-	-	-	-	-	-	-	-
Subtotal State Aid for Historical R/Charter General BG				-	-	-	-	-	-	-	-
Categorical Funding from 2012-13 and of Fair Share reduction				-	-	-	-	-	-	-	-
Charter School Categorical Block Grant/adjusted for ADA				-	-	-	-	-	-	-	-
Minimum State Aid Guarantee before Provision factor				-	-	-	-	-	-	-	-
Proportion factor				-	-	-	-	-	-	-	-
Minimum State Aid Guarantee				-	-	-	-	-	-	-	-
CHARTER SCHOOL MINIMUM STATE AID OFFSET				-	-	-	-	-	-	-	-
LCFF Entitlement				-	-	-	-	-	-	-	-
Minimum State Aid plus Property Taxes including ADA Offset				-	-	-	-	-	-	-	-
Minimum State Aid Prior to Offset				-	-	-	-	-	-	-	-
Total Minimum State Aid with Offset				-	-	-	-	-	-	-	-
GROSS STATE AID				-	-	-	-	-	-	-	-
ADDITIONAL STATE AID				-	-	-	-	-	-	-	-
LCFF Entitlement (before COE transfer, Choice & Charter supplemental)				3.73%	434,056	\$ 12,065,030	-	4.12%	497,324	\$ 12,563,354	-
Change Over Prior Year				-	-	-	-	-	-	-	-
LCFF Entitlement Per ADA				4.80%	539	11,757	-	4.09%	481	12,238	-
Per-ADA Change Over Prior Year				-	-	-	-	-	-	-	-
Base Aid Status (school districts only)				-	-	-	-	-	-	-	-
LCFF SOURCES INCLUDING EXCESS TAXES				-	-	-	-	-	-	-	-
State Aid				0.00%	Increase	\$ 2025-26	-	0.00%	Increase	\$ 2026-27	-
Education Protection Account				-	-	-	-	-	-	-	-
Property Taxes Net of In-Lieu Transfers				2.94%	606,612	205,252	-	2.94%	624,810	205,316	-
Charter In-Lieu Taxes				0.00%	-	21,269,340	-	0.00%	-	21,894,140	-
Total LCFF (Excludes Basic Aid Option and Basic Aid Supplemental Funding)				2.91%	606,612	\$ 21,479,582	-	3.08%	624,810	\$ 22,099,456	-

11/7/22

232,960

Reed Union Elementary (65425) - 2022-23 First Interim by MCOE							11/7/22
SUMMARY OF FUNDING							
General Assumptions							
COLA & Augmentation	3.26%	0.00%	5.07%	13.26%	8.38%	5.30%	4.50%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement							
Base Grant	\$10,260,413	\$9,880,050	\$10,379,437	\$10,871,016	\$10,906,118	\$11,071,091	\$11,456,897
Grade Span Adjustment	387,083	360,281	378,555	402,996	411,868	338,727	382,294
Supplemental Grant	133,520	131,281	143,297	134,837	112,275	91,278	94,713
Concentration Grant	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	24,305	24,305	24,305	24,305	26,342	27,738	28,986
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid							
Miscellaneous Adjustments	\$10,805,321	\$10,395,917	\$10,925,594	\$11,433,154	\$11,456,603	\$11,528,834	\$11,962,890
Economic Recovery Target	103,140	103,140	103,140	103,140	103,140	103,140	103,140
Additional State Aid	-	-	-	-	-	-	-
Total LCFF Entitlement	10,908,461	10,499,057	11,028,734	11,536,294	11,559,743	11,631,974	12,066,030
LCFF Entitlement Per ADA	\$ 8,333	\$ 8,335	\$ 8,758	\$ 9,904	\$ 10,719	\$ 11,218	\$ 11,757
Components of LCFF By Object Code							
State Aid (Object Code 8011)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA (for LCFF Calculation purposes)	\$ 261,828	\$ 251,928	\$ 251,862	\$ 232,960	\$ 215,692	\$ 207,386	\$ 205,252
Local Revenue Sources:							
Property Taxes (Object 8021 to 8089)	\$ 16,839,886	\$ 17,670,181	\$ 18,444,306	\$ 19,501,985	\$ 20,073,774	\$ 20,662,718	\$ 21,269,330
In-Lieu of Property Taxes (Object Code 8096)	(8,248)	(24,659)	-	-	-	-	-
Property Taxes net of In-Lieu	\$ 16,831,638	\$ 17,645,522	\$ 18,444,306	\$ 19,501,985	\$ 20,073,774	\$ 20,662,718	\$ 21,269,330
TOTAL FUNDING	17,093,466	17,897,450	18,696,168	19,734,945	20,289,466	20,870,104	21,474,582
Basic Aid Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
Excess Taxes	\$ 5,923,177	\$ 7,146,465	\$ 7,415,572	\$ 7,965,691	\$ 8,514,031	\$ 9,030,744	\$ 9,203,300
EPA in Excess to LCFF Funding	\$ 261,828	\$ 251,928	\$ 251,862	\$ 232,960	\$ 215,692	\$ 207,386	\$ 205,252
Total LCFF Entitlement	10,908,461	10,499,057	11,028,734	11,536,294	11,559,743	11,631,974	12,066,030
SUMMARY OF EPA							
% of Adjusted Revenue Limit - Annual	16.13801139%	82.74488538%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%
EPA (for LCFF Calculation purposes)	\$ 261,828	\$ 251,928	\$ 251,862	\$ 232,960	\$ 215,692	\$ 207,386	\$ 205,252
EPA, Current Year (Object Code 8012)	\$ 261,828	\$ 251,928	\$ 251,862	\$ 232,960	\$ 215,692	\$ 207,386	\$ 205,252
(P-2 plus Current Year Accrual)							
EPA, Prior Year Adjustment (Object Code 8019)	\$ 2.00	\$ (36.00)	\$ (0.00)	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)							
Accrual (from Data Entry tab)	-	-	-	-	-	-	-

Reed LCF Calculator 2022-23 First Interim-v2.xlsx / Summary - page 26 of 30

Reed Union Elementary (65425) - 2022-23 First Interim by MCOE						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
SUMMARY OF LCFE ADA						
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)						
Grades TK-3				448.77	448.77	368.65
Grades 4-6				442.22	442.22	338.73
Grades 7-8				362.62	362.62	267.67
Grades 9-12				-	-	-
LCFF Subtotal	-	-	-	1,253.61	1,253.61	975.05
NSS	-	-	-	-	-	-
Combined Subtotal	-	-	-	1,253.61	1,253.61	975.05
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)						
Grades TK-3				448.77	368.65	376.27
Grades 4-6				442.22	338.73	346.09
Grades 7-8				362.62	267.67	272.21
Grades 9-12				-	-	-
LCFF Subtotal	-	-	-	1,253.61	975.05	994.57
NSS	-	-	-	-	-	-
Combined Subtotal	-	-	-	1,253.61	975.05	994.57
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)						
Grades TK-3	482.23	448.77	448.77	368.65	376.27	310.52
Grades 4-6	470.10	442.22	442.22	338.73	346.09	376.27
Grades 7-8	350.78	362.62	362.62	267.67	272.21	346.09
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	1,303.11	1,253.61	1,253.61	975.05	994.57	1,032.88
NSS	-	-	-	-	-	-
Combined Subtotal	1,303.11	1,253.61	1,253.61	975.05	994.57	1,032.88
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)						
Grades TK-3				422.06	397.90	351.81
Grades 4-6				407.72	375.68	353.70
Grades 7-8				330.97	300.83	295.32
Grades 9-12				-	-	-
LCFF Subtotal				1,160.75	1,074.41	1,000.83
NSS				-	-	-
Combined Subtotal				1,160.75	1,074.41	1,000.83
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average						
Current Year ADA	-	-	-	-	-	-
Grades TK-3	448.77	448.77	368.65	376.27	310.52	335.42
Grades 4-6	442.22	442.22	338.73	346.09	376.27	310.52
Grades 7-8	362.62	362.62	267.67	272.21	346.09	376.27
Grades 9-12	-	-	-	-	-	-
LCFF Subtotal	1,253.61	1,253.61	975.05	994.57	1,032.88	1,022.21
NSS	-	-	-	-	-	-
Combined Subtotal	1,253.61	1,253.61	975.05	994.57	1,032.88	1,022.21
Change in LCFF ADA (excludes NSS ADA)						
	(49.50) Decline	- No Change	(278.56) Decline	19.52 Increase	38.31 Increase	(10.67) Decline

Reed Union Elementary (65425) - 2022-23 First Interim by MCOE									
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCF and apportioned as a one-time categorical funding.									
			2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Yield Calculation									
Total ADA			1,259.64		980.75				
Total Enrollment			1,309.00		1,027.00				
Attendance Yield			96.2292%		95.4966%				
Quotient									
2021-22 Proxy ADA					-				
Grades TK-3					-				
Grades 4-6					-				
Grades 7-8					-				
Grades 9-12					-				
Subtotal					-				
N55					-				
Combined Subtotal					-				
Funded LCF ADA (greater of current year, prior year or 3-prior year average)									
Grades TK-3			482.23	448.77	448.77	422.06	397.90	310.52	335.42
Grades 4-6			470.10	442.22	442.22	407.72	375.68	376.27	310.52
Grades 7-8			350.78	362.62	362.62	330.97	300.83	346.09	376.27
Grades 9-12			-	-	-	-	-	-	-
Subtotal			1,303.11	1,253.61	1,253.61	1,160.75	1,074.41	1,032.88	1,022.21
			Prior	Current	Prior	3-PY Average	3-PY Average	Prior	Prior
Funded NSS ADA									
Grades TK-3			-	-	-	-	-	-	-
Grades 4-6			-	-	-	-	-	-	-
Grades 7-8			-	-	-	-	-	-	-
Grades 9-12			-	-	-	-	-	-	-
Subtotal			-	-	-	-	-	-	-
NPS, CDS, & COE Operated									
Grades TK-3			1.02	1.02	0.82	0.81	0.81	0.81	0.81
Grades 4-6			4.01	4.01	1.02	0.61	0.61	0.61	0.61
Grades 7-8			1.00	1.00	3.86	2.63	2.63	2.63	2.63
Grades 9-12			-	-	-	-	-	-	-
Subtotal			6.03	6.03	5.70	4.05	4.05	4.05	4.05
ACTUAL ADA (Current Year Only)									
Grades TK-3			449.79	449.79	369.47	377.08	311.33	336.23	367.38
Grades 4-6			446.23	446.23	339.75	346.70	376.88	311.13	336.03
Grades 7-8			363.62	363.62	271.53	274.84	348.72	378.90	313.15
Grades 9-12			-	-	-	-	-	-	-
Total Actual ADA			1,259.64	1,259.64	980.75	998.62	1,036.93	1,026.26	1,016.56
TOTAL FUNDED ADA									
Grades TK-3			483.25	449.79	449.59	422.87	398.71	311.33	336.23
Grades 4-6			474.11	446.23	443.24	408.33	376.29	376.88	311.13
Grades 7-8			351.78	363.62	366.48	333.60	303.46	348.72	378.90
Grades 9-12			-	-	-	-	-	-	-
Total			1,309.14	1,259.64	1,259.31	1,164.80	1,078.46	1,036.93	1,026.26
Funded Difference (Funded ADA less Actual ADA)			49.50	-	278.56	166.18	41.53	10.67	9.70
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA						-	-	-	-

Reed Union Elementary (65425) - 2022-23 First Interim by MCOE

11/7/22

PER-ADA FUNDING LEVELS		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3		\$ 8,610 \$	\$ 8,612 \$	\$ 9,054 \$	\$ 10,240 \$	\$ 11,076 \$	\$ 11,641 \$	\$ 12,166 \$
Grades 4-6		\$ 7,916 \$	\$ 7,918 \$	\$ 8,324 \$	\$ 9,415 \$	\$ 10,184 \$	\$ 10,703 \$	\$ 11,185 \$
Grades 7-8		\$ 8,151 \$	\$ 8,153 \$	\$ 8,571 \$	\$ 9,695 \$	\$ 10,486 \$	\$ 11,020 \$	\$ 11,516 \$
Grades 9-12		\$ 9,692 \$	\$ 9,695 \$	\$ 10,191 \$	\$ 11,527 \$	\$ 12,467 \$	\$ 13,103 \$	\$ 13,693 \$
Base Grants								
Grades TK-3		\$ 7,702 \$	\$ 7,702 \$	\$ 8,093 \$	\$ 9,166 \$	\$ 9,934 \$	\$ 10,461 \$	\$ 10,932 \$
Grades 4-6		\$ 7,818 \$	\$ 7,818 \$	\$ 8,215 \$	\$ 9,304 \$	\$ 10,084 \$	\$ 10,618 \$	\$ 11,096 \$
Grades 7-8		\$ 8,050 \$	\$ 8,050 \$	\$ 8,458 \$	\$ 9,580 \$	\$ 10,383 \$	\$ 10,933 \$	\$ 11,425 \$
Grades 9-12		\$ 9,329 \$	\$ 9,329 \$	\$ 9,802 \$	\$ 11,102 \$	\$ 12,032 \$	\$ 12,670 \$	\$ 13,240 \$
Grade Span Adjustment								
Grades TK-3		\$ 801 \$	\$ 801 \$	\$ 842 \$	\$ 953 \$	\$ 1,033 \$	\$ 1,088 \$	\$ 1,137 \$
Grades 9-12		\$ 243 \$	\$ 243 \$	\$ 255 \$	\$ 289 \$	\$ 313 \$	\$ 329 \$	\$ 344 \$
Priorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3		\$ 8,503 \$	\$ 8,503 \$	\$ 8,935 \$	\$ 10,119 \$	\$ 10,967 \$	\$ 11,549 \$	\$ 12,069 \$
Grades 4-6		\$ 7,818 \$	\$ 7,818 \$	\$ 8,215 \$	\$ 9,304 \$	\$ 10,084 \$	\$ 10,618 \$	\$ 11,096 \$
Grades 7-8		\$ 8,050 \$	\$ 8,050 \$	\$ 8,458 \$	\$ 9,580 \$	\$ 10,383 \$	\$ 10,933 \$	\$ 11,425 \$
Grades 9-12		\$ 9,572 \$	\$ 9,572 \$	\$ 10,057 \$	\$ 11,391 \$	\$ 12,345 \$	\$ 12,999 \$	\$ 13,584 \$
Priorated Base Grants								
Grades TK-3		\$ 7,702 \$	\$ 7,702 \$	\$ 8,093 \$	\$ 9,166 \$	\$ 9,934 \$	\$ 10,461 \$	\$ 10,932 \$
Grades 4-6		\$ 7,818 \$	\$ 7,818 \$	\$ 8,215 \$	\$ 9,304 \$	\$ 10,084 \$	\$ 10,618 \$	\$ 11,096 \$
Grades 7-8		\$ 8,050 \$	\$ 8,050 \$	\$ 8,458 \$	\$ 9,580 \$	\$ 10,383 \$	\$ 10,933 \$	\$ 11,425 \$
Grades 9-12		\$ 9,329 \$	\$ 9,329 \$	\$ 9,802 \$	\$ 11,102 \$	\$ 12,032 \$	\$ 12,670 \$	\$ 13,240 \$
Priorated Grade Span Adjustment								
Grades TK-3		\$ 801 \$	\$ 801 \$	\$ 842 \$	\$ 953 \$	\$ 1,033 \$	\$ 1,088 \$	\$ 1,137 \$
Grades 9-12		\$ 243 \$	\$ 243 \$	\$ 255 \$	\$ 289 \$	\$ 313 \$	\$ 329 \$	\$ 344 \$
Supplemental Grant								
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%	20%	20%	20%
Grades TK-3		\$ 1,701 \$	\$ 1,701 \$	\$ 1,787 \$	\$ 2,024 \$	\$ 2,193 \$	\$ 2,310 \$	\$ 2,414 \$
Grades 4-6		\$ 1,564 \$	\$ 1,564 \$	\$ 1,643 \$	\$ 1,861 \$	\$ 2,017 \$	\$ 2,124 \$	\$ 2,219 \$
Grades 7-8		\$ 1,610 \$	\$ 1,610 \$	\$ 1,692 \$	\$ 1,916 \$	\$ 2,077 \$	\$ 2,187 \$	\$ 2,285 \$
Grades 9-12		\$ 1,914 \$	\$ 1,914 \$	\$ 2,011 \$	\$ 2,278 \$	\$ 2,469 \$	\$ 2,600 \$	\$ 2,717 \$
Actual - 1.00 ADA, Local UPP as follows:		6.27%	6.41%	6.66%	5.98%	4.96%	4.00%	4.00%
Grades TK-3		\$ 107 \$	\$ 109 \$	\$ 119 \$	\$ 121 \$	\$ 109 \$	\$ 92 \$	\$ 97 \$
Grades 4-6		\$ 98 \$	\$ 100 \$	\$ 109 \$	\$ 111 \$	\$ 100 \$	\$ 85 \$	\$ 89 \$
Grades 7-8		\$ 101 \$	\$ 103 \$	\$ 113 \$	\$ 115 \$	\$ 103 \$	\$ 87 \$	\$ 91 \$
Grades 9-12		\$ 120 \$	\$ 123 \$	\$ 134 \$	\$ 136 \$	\$ 122 \$	\$ 104 \$	\$ 109 \$
Concentration Grant (>55% population)		50%	50%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3		\$ 4,252 \$	\$ 4,252 \$	\$ 5,808 \$	\$ 6,577 \$	\$ 7,129 \$	\$ 7,507 \$	\$ 7,845 \$
Grades 4-6		\$ 3,909 \$	\$ 3,909 \$	\$ 5,340 \$	\$ 6,048 \$	\$ 6,555 \$	\$ 6,902 \$	\$ 7,212 \$
Grades 7-8		\$ 4,025 \$	\$ 4,025 \$	\$ 5,498 \$	\$ 6,227 \$	\$ 6,749 \$	\$ 7,106 \$	\$ 7,426 \$
Grades 9-12		\$ 4,786 \$	\$ 4,786 \$	\$ 6,537 \$	\$ 7,404 \$	\$ 8,024 \$	\$ 8,449 \$	\$ 8,830 \$
Actual - 1.00 ADA, Local UPP >55% as follows:		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3		\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
Grades 4-6		\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$
Grades 7-8		\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$

The Marin Common Message

2022-23 Adopted Budget

45-Day Revision

MARIN COUNTY OFFICE OF EDUCATION

Table of Contents

45-Day Revision/Adopted 2022-2023 Budget Key Guidance	3
Local Control Funding Formula	4
Planning Factors for 2022-23 and MYPs	5
Local Control Accountability Plan.....	6
One-Time Funding	6
Home to School Transportation	7
Universal School Meals.....	8
Special Education	8
Expanded Learning Opportunities Program (ELOP).....	9
Independent Study	10
Early Care and Education	11
Summary.....	12

45-Day Revision/Adopted 2022-2023 Budget Key Guidance

On June 27, 2022, Governor Gavin Newsom signed an on-time budget. The budget maintained several proposals that were included in the May Revision; however, many changes have been incorporated in the final state budget.

These are the major K-12 funding provisions in the 2022-23 state budget:

- Cost-of-living adjustment (COLA) remains at 6.56% for the Local Control Funding Formula (LCFF)
- LCFF base grant increases by 6.28%
- LCFF calculation amended to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA
- 2021-22 LCFF calculation amended to utilize the greater of 2021-22 ADA or the 2019-20 attendance rate applied to 2021-22 enrollment for all classroom-based LEAs that met specified independent study requirements
- Transitional Kindergarten (TK) add-on to the LCFF of \$2,813 for 2022-23, to be adjusted annually by the COLA
- \$8 billion to establish the Learning Recovery Emergency Block Grant to be allocated to all LEAs based on unduplicated pupil counts
- \$3.6 billion to establish the Arts, Music, and Instructional Materials Discretionary Block Grant to be allocated to all LEAs on a per-pupil basis
- Full funding of \$4 billion for the Expanded Learning Opportunities Program (ELOP) with changes to calculation of funds, offering, and access requirements. \$5 million of the \$4 billion is for county offices to provide technical assistance, evaluation and training services to support program improvement [EC 46120(d)(7)]
- Special education base rate increase to \$820 per pupil
- Home-to-school transportation funding equal to 60% of expenditures reported in the prior year, excluding capital outlay and nonagency expenditures, and reduced by the transportation add-on to the LCFF
- \$1.2 billion to implement universal meals, plus \$600 million for kitchen infrastructure grants
- \$500 million to establish the Golden State Pathways Program for college and career education pathways and \$200 million for the expansion of dual enrollment programs

Local Control Funding Formula

The final budget adopts a COLA of 6.56% on the LCFF and a new transitional kindergarten (TK) add-on to the LCFF and increases the proposed boost to LCFF base grant rates to 6.28%. Commencing in 2023-24, the home to school transportation add-on will receive an annual COLA.

The TK add-on will be computed at \$2,813 per current year TK ADA and will increase annually by COLA beginning in 2023-24. The funding is intended to offset the additional costs associated with meeting the 12:1 pupil to staff ratios required in TK classrooms and is conditioned on the school district or charter offering transitional kindergarten in the year it receives the funding and maintaining an average TK class enrollment of no more than 24 pupils.

Commencing in 2022-23 school districts will be funded on the greater of current year, prior year, or the average of the most recent three prior years' ADA. Declining attendance protection is also added for charter schools for 2022-23 by providing an additional one-time apportionment equal to the difference between 2020-21 ADA and 2021-22 ADA as adjusted for the proxy measure described below, multiplied by the charter school's total LCFF funding per ADA. County offices of education continue to be funded on current year ADA.

The budget also adopts a proxy measure for 2021-22 ADA for all LEAs, but adds certain conditions relative to independent study. Actual 2021-22 ADA is to be used in all instances in which 2021-22 ADA is used and will be determined by calculating the ADA yield for 2019-20 and dividing it by the ADA yield for 2021-22. If the resulting quotient is greater than 1 (indicating that attendance rates in 2019-20 were higher than 2021-22), current year ADA will be adjusted by multiplying 2021-22 actual ADA by the quotient.

Example: 2019-20 P2 ADA divided by CALPADS Fall 1 Enrollment = 97%
2021-22 P2 ADA divided by CALPADS Fall 1 Enrollment = 92%
97% divided by 92% = 105.43% = > 1; therefore, multiply 2021-22 ADA by 105.43%

As a condition of receiving this adjustment, school districts and county offices of education must certify to LEA offering independent study for the 2021-22 school year no later than October 1, 2021 to all students upon request and to all students subject to quarantine for exposure to or infection with COVID-19 and having adopted and implemented the associated policies. Districts and COEs that received a waiver from independent study requirements shall be deemed to have met these conditions. CDE will develop a data gathering tool for districts to meet the November 1, 2022 deadline to certify compliance with the conditions, which will also be subject to audit. Charter schools are not required to submit this certification to receive the benefit of the 2021-22 ADA adjustment.

Necessary small schools rates are reset in 2022-23 to the following rates and are increased annually by COLA.

Necessary Elementary Schools		
ADA	Teachers	Rate
1-24	1	\$240,506
25-48	2	\$476,004
49-72	3	\$711,608
73-97	4	\$947,212

Necessary High Schools					
Lesser of amount by ADA or Teachers					
ADA	Teachers	Rate	ADA	Teachers	Rate
1-19	1	\$208,964	101-114	9	\$1,555,595
1-19	2	\$297,931	115-129	10	\$1,704,560
1-19	3	\$661,802	130-143	11	\$1,853,526
20-38	4	\$810,767	144-171	12	\$1,895,084
39-57	5	\$959,733	172-210	13	\$2,325,565
58-71	6	\$1,108,698	211-248	14	\$2,745,412
72-86	7	\$1,257,664	249-286	15	\$3,164,832
87-100	8	\$1,406,629			

Planning Factors for 2022-23 and MYPs

Key planning factors for LEAs to incorporate into their 45-day revision for the 2022-23 Adopted Budget and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	5.38%	4.02%
LCFF Investment	6.28%		
Grade Span Adjustment			
TK-3	10.40%		
9-12	2.60%		
Special Education COLA	6.56%	5.38%	4.02%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	25.20%	24.60%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Prop. 20 per ADA	\$67	\$67	\$67
Universal Transitional Kindergarten/ADA	\$2,813	\$2,964	\$3,083
Mandated Block Grant			
Districts			
K-8 per ADA	\$34.94	\$36.82	\$38.30
9-12 per ADA	\$67.31	\$70.93	\$73.78
Charters			
K-8 per ADA	\$18.34	\$19.33	\$20.10
9-12 per ADA	\$50.98	\$53.72	\$55.88

Local Control Accountability Plan

The AB 181 6.28% augmentation to LCFF funding on top of the 6.56% statutory COLA will likely result in significantly higher LCFF revenue than most LEAs included in their Adopted Budget and LCAP. Furthermore, the higher LCFF revenue creates the potential for a significant increased and improved services carryover requirement in the following year for many LEAs. As part of the next Annual Update, LEAs will need to true up their LCAP to this higher level of revenue, including increased supplemental and concentration grant funding and the corresponding changes to the increased and improved services and carryover calculations. LEAs will want to engage their educational partners in a discussion about how to incorporate the additional resources into the LCAP planning process, including the addition of actions in the current year to increase and improve services for unduplicated students.

One-Time Funding

Learning Recovery Emergency Block Grant: The 2022-23 state budget allocates \$7.9 billion of one-time Prop. 98 funds to assist LEAs with long-term recovery from the pandemic. The funding may be used to increase or stabilize instructional learning time, decrease or stabilize staff-to-pupil ratios, provide supports to address barriers to learning, provide instruction for credit-deficient students, provide learning supports to close learning gaps, and provide additional academic services. LEAs will be funded based on 2021-22 P-2 ADA multiplied by the 2021-22 unduplicated pupil percentage (UPP), estimated at approximately \$2,150 per unduplicated ADA. The funds are available through the 2027-28 fiscal year and expenditures will be reported to CDE.

Arts, Music and Instructional Materials Discretionary Block Grant: The 2022-23 state budget allocates \$3.6 billion to LEAs to obtain standards-aligned professional development and acquire instructional materials in various subject areas, invest in diverse book collections, offset increased operational costs including but not limited to retirement and health care costs, COVID-19 mitigation, and to support arts and music education programs. LEAs will be funded per pupil, based on the second principal apportionment as reported for 2021-22. The funding will be available for encumbrance through June 30, 2026. The governing board or body of each LEA receiving funds will discuss and approve an expenditure plan at a regularly scheduled public meeting and the LEA will be required to expend the revenues consistent with the approved plan. LEAs may use an estimate of \$666 per ADA.

Literacy Coaches and Reading Specialists Grant Program: The 2022-23 state budget allocates \$250 million of one-time Prop. 98 funds, available over five years, to LEAs, including \$25 million for the Superintendent of Public Instruction to collaborate on selecting a county office of education to develop and provide training for educators to become literacy coaches and reading and literacy specialists. The program will provide grants to high-needs elementary schools with a UPP of 97% or higher in kindergarten and grades 1 to 3, inclusive, to develop and implement school literacy programs and interventions and train and hire literacy coaches and reading and literacy specialists. The CDE will compute an amount per pupil enrolled in

kindergarten or any of grades 1 to 3, inclusive, at each eligible school site, such that no LEA will receive less than \$450,000 per eligible school site. Grant amounts will be determined using 2021-22 school enrollment and unduplicated pupil count data as of the California Longitudinal Pupil Achievement Data System (CALPADS) Fall 1 Certification and the UPP for this funding will be based solely on 2021-22 data in kindergarten and grades 1 to 3, not the LEA's UPP for LCFF. The funding will be available for encumbrance through June 30, 2027.

LEAs may opt out of this program by notifying the CDE by September 30, 2022, through a form the CDE will develop. The school literacy program will contain various elements, including a school literacy plan that will require goals and actions to improve literacy acquisition. By June 30, 2027, LEAs must report how they used funds awarded to them.

Dual enrollment opportunities include \$200 million in the budget available over five years to strengthen and expand dual enrollment planning and implementation opportunities and enable coupling with student advising and support services. By January 1, 2023, CDE will administer a competitive grant program for LEAs to establish either middle college or early college high schools and/or establish dual enrollment opportunities. Fund disbursement to approved applicants will begin on or before December 1, 2023.

Competitive grants up to \$250,000 will be available for start-up and planning costs for middle college or early college high schools, and competitive grants up to \$100,000 will be available to establish a College and Career Access Pathways dual enrollment partnership agreement.

Home to School Transportation

Beginning in 2022-23 and for each fiscal year thereafter, school districts and county offices of education will be reimbursed for pupil transportation services an amount equal to 60% of the prior-year reported home to school transportation expenditures within function 3600, excluding capital outlay or nonagency expenditures. For information on eligible expenditures, refer to the California School Accounting Manual (CSAM) Procedure 325-21. This reimbursed transportation allowance will be reduced by any applicable transportation add-on amount within the LCFF calculations for the school district or county office of education.

In addition, starting in 2023-24 the annual COLA will apply to the add-on transportation funding within the LCFF apportionment exhibits.

As a condition of receiving the reimbursed transportation allowance, the school district or county office of education shall develop a plan describing the transportation services it will offer to its pupils and how it will prioritize planned transportation services for pupils in TK thru grade 6 and pupils who are low income. The plan shall be adopted by the governing board on or before April 1, 2023 and updated annually by April 1.

The plan shall include the following components:

- A description of the transportation services that would be accessible to pupils with disabilities and homeless pupils
- A description of how unduplicated pupils would be able to access the home to school transportation with no fees
- Development in consultation with classified staff, teachers, school administrators, local transit authorities, local air pollution control districts, air quality management districts, parents, pupils, and other stakeholders
- Provision for the school district or county office of education to partner with a municipally owned transit system to provide transportation services for middle school and high school pupils

Universal School Meals

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

Other one-time funding initiatives include:

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

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

Special Education

For the 2022-23 fiscal year, the Special Education base rate is first increased by the COLA of 6.56%, and then augmented by \$500 million, resulting in a 2022-23 base rate of \$820 (currently \$715) per ADA. SELPAs with a base rate greater than \$820 per ADA in 2021-22 will continue to be funded at their 2021-22 rate. Allocations will be calculated at the LEA level rather than the SELPA level, but funding will continue to flow through SELPAs. Each LEA's allocation will be based on ADA reported for the current year, most recent prior year or second most recent prior year (whichever is greater), multiplied by the base rate of \$820/ADA. SELPA base grant

allocations will be the sum of all member LEAs' individual allocations. The CDE will provide funding exhibits for each LEA, and SELPAs must report the amount of funding generated by each member LEA no later than 30 days after receiving their apportionment.

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

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

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

Expanded Learning Opportunities Program (ELOP)

The budget provides an additional \$3 billion ongoing Prop. 98 general fund to increase the Expanded Learning Opportunities Program (ELOP) to a total of \$4 billion ongoing.

Eligible LEAs with a prior-year UPP greater than or equal to 75% will receive \$2,750 per unduplicated pupil in kindergarten through 6th grade (TK-6 classroom-based ADA * UPP% * \$2,750). The preliminary rate for LEAs with a UPP below 75%, is \$2,052.71 (preliminary entitlement calculations are available on the CDE website at <https://www.cde.ca.gov/fg/aa/pa/elop.asp>). The administration has expressed the intent to increase allocations to ELOP in future years to eventually fund all LEAs at the same higher (\$2,750) rate. LEAs may carryover ELOP funds received in 2022-23 to the 2023-24 fiscal year.

ELOP offering and provision requirements for 2022-23:

- LEAs are required to deploy ELOP funds to offer a nine-hour day during the school year (EC Section 46120(b)(1)(A) and 30 days (six weeks) of nine-hour enrichment programs outside the regular school year (EC Section 46120(b)(1)(B)) for students who enroll. ELOPs located in a frontier designated geographical location (schoolsite in an area with a population density less than 11 persons per square mile) are required to operate an eight-hour day during the school year and on 30 days outside of the regular school year (EC Section 46120(b)(1)(C)).

- LEAs must “offer access” to all classroom-based unduplicated students in kindergarten (including TK) through 6th grade and “provide access” to at least 50% of all unduplicated students.
- In addition, and new for 2022-23, LEAs must provide student transportation to a school site operating an ELOP classroom for any student who attends a school in the LEA that does not operate an ELOP classroom.

Starting in 2023-24, LEAs with UPP at or above 75% must “offer access” to all students in grades TK-6 and “provide access” to classroom-based all who request it; LEAs with a UPP below 75% must continue to “offer access” to all classroom-based unduplicated students in grades TK-6, as well as “provide access” to all who request it.

For audit purposes, 2022-23 remains a grace period. Beginning in 2023-24, audit findings of noncompliance will result in the CDE withholding funds proportionally.

Independent Study

AB 181, the Education Omnibus Bill, adds to the education opportunities offered through independent study to include individualized alternative education designed to teach the knowledge and skills of core curriculum, and states that independent study shall not be provided as an alternative curriculum. The state Adopted Budget amends EC Section 51747.5 and allows LEAs to claim apportionment credit for students enrolled in traditional independent study programs using a hybrid model of instruction. The bill encourages all LEAs to consider offering more than one model of independent study in adopting the associated (required) written policy.

The Adopted Budget also makes changes to the independent study requirements for students with exceptional needs. When a parent or guardian of an individual with exceptional needs requests independent study, the pupil’s individualized education program (IEP) team will determine whether the pupil can receive a free appropriate public education in an independent study placement. The certificated employee designated as having responsibility for the special education program of the pupil must sign the written agreement.

Additionally, LEAs are now authorized to claim apportionment for a pupil who receives services from a nonpublic, nonsectarian school (NPS) through a virtual program if certain conditions are met, including that the pupil is an individual with exceptional needs whose IEP includes placement at an NPS, and that the LEA offers, and the pupil’s parent or guardian requests, independent study. These provisions sunset on January 1, 2025.

Early Care and Education

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

Cost of Living Adjustment (COLA): 6.56% COLA applicable to all early care and education programs.

Transitional Kindergarten (TK)

- TK age expansion: \$614 million to expand eligibility for TK for children born between December 2 and February 2 in the 2022-23 school year.
- ADA Base Grant adjustment and add-on: The budget increases the base grants for transitional kindergarten and grades 1 to 12, inclusive, by an additional 6.28%, with an add-on of \$2,813 for TK to be annually adjusted for inflation. This potentially triggers the 1:12 adult to student ratio for FY 2022-23 and the 1:10 adult to student ratio for FY 2023-24.
- Emergency Specialist Permit – TK: The budget allows the Commission on Teacher Credentialing to issue a one-year emergency permit for individuals who meet certain criteria, with an additional one-year extension to be the teacher of record in a self-contained classroom for apportionment purposes.

State Preschool

The budget invests \$312.7 million Prop. 98 general fund and \$172.3 million general fund to increase State Preschool Program adjustment factors for students with disabilities, dual language learners and childhood mental health, and adds an adjustment factor for 3-year-olds.

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

- Incrementally ramp up to serving at least 10% of students with disabilities by July 1, 2024.
- Specifically, over three years, preschool providers would be required to serve 5% of students with disabilities in FY 2022-23, 7.5% in FY 2023-24 and 10% in 2024-25.
- Provide additional supportive services for dual language learners.

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

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

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

- Inclusive Early Education Expansion Program (IEEEP): \$250 million one-time general funds for facility support for general education and special education students in inclusive classrooms.
- State Preschool Family Fee Waivers: For the 2022-23 fiscal year, \$10.5 million one-time Prop. 98 general fund, and \$10.8 million one-time non-Prop. 98 general fund to waive the family share of cost for children participating in the State Preschool Program.
- State Preschool Funding Hold Harmless – Reimbursement for Authorized Hours of Care: For the 2022-23 fiscal year only, reimbursing preschool providers for maximum authorized care from July 1, 2022, to June 30, 2023.
- Local Educational Agency Preschool Planning and Implementation Grants: \$300 million one-time Prop. 98 general fund for planning and implementation grants for all LEAs.
- Full-Year Costs of State Preschool Rate Increases: \$166.2 million Prop. 98 general fund to support the full-year costs of State Preschool rate increases that began January 1, 2022.
- California Universal Preschool Planning Grant Program: \$18.3 million general fund per year for three years to support the California Universal Preschool Planning Grant Program.
- 2021-2022 State Preschool Family Fee Waivers: For the 2021-22 school year, an additional \$1.1 million one-time general fund to augment funding previously provided to waive the family share of cost for children participating in the State Preschool Program.

Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2022-23 45-Day Revision and multiyear projection. The information provided for fiscal year 2022-23 and beyond includes the latest known proposals and projections to assist with multiyear planning. As each LEA has unique funding and program attributes and needs, it remains essential that LEAs continuously assess their individual situations, work closely with their county offices of education, and plan accordingly to maintain fiscal solvency and educational program integrity.