



COTATI-ROHNERT PARK
UNIFIED SCHOOL DISTRICT
Learning for a Lifetime - Committed to the Future

2022-2023
FIRST INTERIM REPORT
AS OF OCTOBER 31, 2022

PRESENTED BY: JOHN BARTOLOME
CHIEF BUSINESS OFFICIAL

SUPERINTENDENT: MAYRA PEREZ

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December 13, 2022

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SECTION I
NARRATIVE

Cotati-Rohnert Park Unified School District
2022-23 First Interim Report and Multiyear Fiscal Projection
As of October 31, 2022
Presented December 13, 2022

Interim budget reports provide a picture of a district’s financial condition during the fiscal year. The Governing Board of a school district certifies the district’s financial condition to the county office of education through these reports. The First Interim Report is from July 1st through October 31st, and projects financial activity through June 30th. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, Business & Administration Steering Committee (BASC), School Services of California, and other professional organizations. In addition, the First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

On June 27, 2022, Governor Gavin Newsom signed an on-time budget. During the preparation of the enacted state budget, there were components of the May Revision budget that either remained the same, were changed, or not included in the Enacted State Budget. Since districts’ budgets are prepared based on the May Revision, the First Interim Report incorporates the applicable provisions from the enacted state budget and subsequent budget trailer bills.

Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory COLAs plus additional LCFF investments for the budget year and two subsequent years:

Description	2022-23	2023-24	2024-25
LCFF COLAs (22-23 Gov. Proposal)	5.33%	3.11%	3.11%
LCFF COLAs + Investment (22-23 May Revision)	6.56% + investment ≈ 3.29%	5.38%	4.02%
LCFF COLAs + Investment (22-23 Enacted State Budget)	6.56% + investment of 6.28%	5.38%	4.02%
LCFF COLAs + Investment (22-23 AB185 Trailer Bill)	6.56% + investment of 6.70%	5.38%	4.02%

The enacted state budget also incorporated the Governor’s proposal of allowing school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years’ ADA. It also included the provision of amending the 2021-22 LCFF calculation 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. **Please note that due to its uncertainty of being approved and not knowing how it would be implemented, this proposal was not included in the district’s adopted budget. **

Other Enacted State Budget Components

Illustrated below is a summary of other major budget components contained in the enacted state budget.

- Transitional Kindergarten (TK) add-on to the LCFF of \$2,813 for 2022-23, to be adjusted annually by the COLA
- \$7.9 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)(8)]
- Special education base rate increased to \$820 per pupil
 - Please note that the SELPA will receive this increase; therefore, the district may receive less based on other specific components.
- Home-to-school transportation funding equal to 60% of transportation expenditures reported in the prior year, excluding capital outlay and nonagency expenditures, and reduced by the transportation add-on to the LCFF.
 - 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.
- \$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
- \$250 million of one-time Prop. 98 funds, available over five years, to LEAs, including \$25 million for the Superintendent of Public Instruction to 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.
 - Please note that since the Cotati-Rohnert Park Unified School District has a UPP less than 97%, this provision does **not** apply.

Discretionary Block Grant

The Governor's May Revision proposed utilizing \$8 billion relating to a discretionary block grant, which would have resulted in districts receiving between \$1,360 and \$1,500 per reported 2021-22 ADA. This provision was not part of the enacted state budget; therefore, districts will not be receiving these funds. Please note that due to its uncertainty, these funds were not included in the district's adopted budget.

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, and 7027).
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
 - (i) High school districts with an average daily attendance greater than 300 pupils.
 - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
 - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year

- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
 - The State must notify local educational agencies when the conditions are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

Since all conditions have been met regarding enacting LEA reserve cap, LEAs have the statutory reserve cap described above beginning 2022-23. More than likely the limit will be in place for subsequent years; therefore, applicable school districts may need to spend down their reserves **and/or** commit funds.

2022-23 Cotati-Rohnert Park Unified School District Primary Budget Components

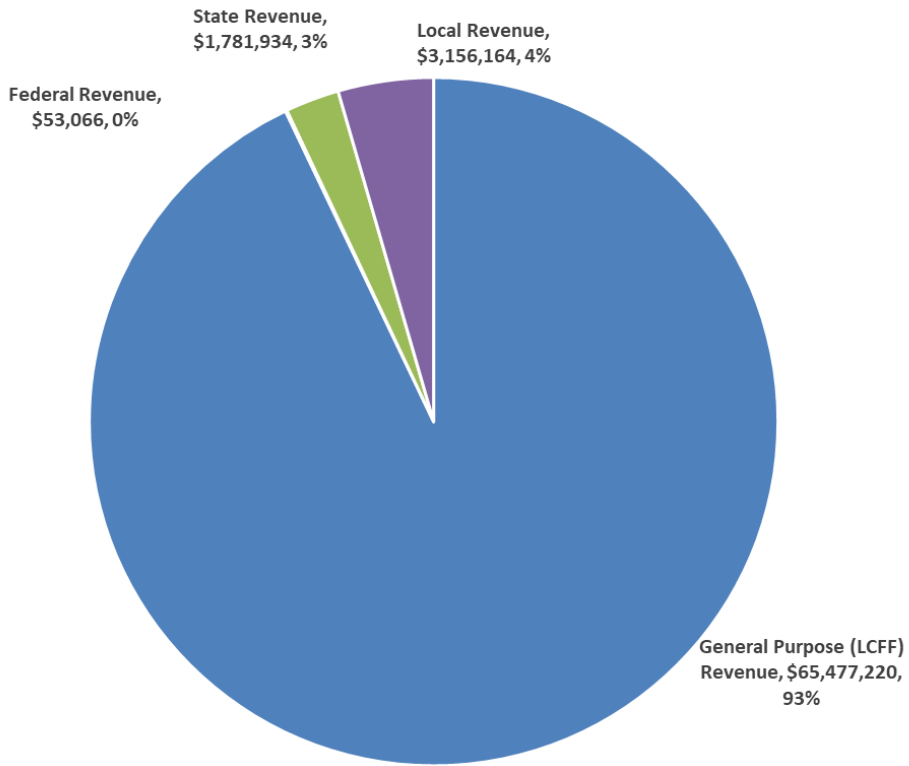
- ❖ Average Daily Attendance (ADA) is estimated at 5,590.33 (excludes COE ADA of 26.64).
 - The funded ADA will be based on the prior year funded ADA of 5,631.37
- ❖ The District’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 46.09%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$170 per ADA for unrestricted purposes and \$67 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio “add-on” is \$2,813 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$34.94 for K-8 ADA and \$67.31 for 9-12 ADA
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

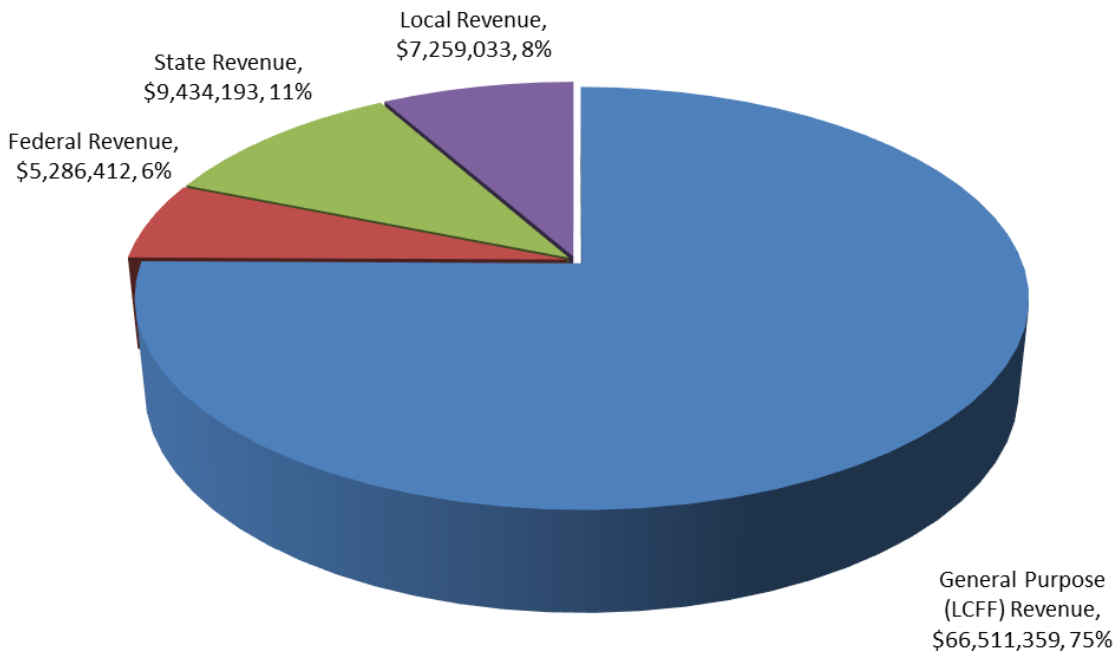
The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

DESCRIPTION	Unrestricted	Combined
General Purpose (LCFF) Revenue	\$65,477,220	\$66,511,359
Federal Revenue	\$53,066	\$5,286,412
State Revenue	\$1,781,934	\$9,434,193
Local Revenue	\$3,156,164	\$7,259,033
TOTAL	\$70,468,384	\$88,490,997

**Unrestricted General Fund Revenues
1st Interim 2022-23**



**Total Combined General Fund Revenues
1st Interim 2022-23**



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District’s EPA funds are appropriated for 2022-23. The amounts will be revised throughout the year based on information received from the State.

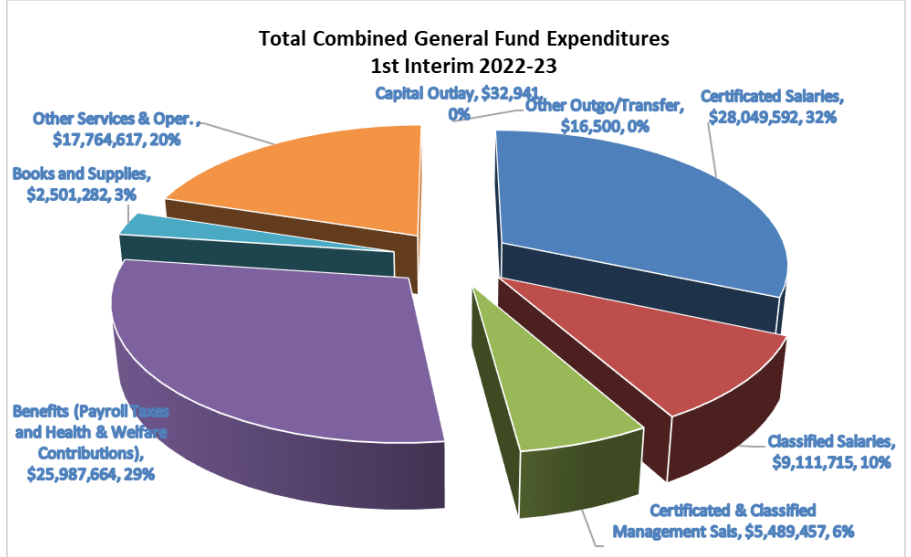
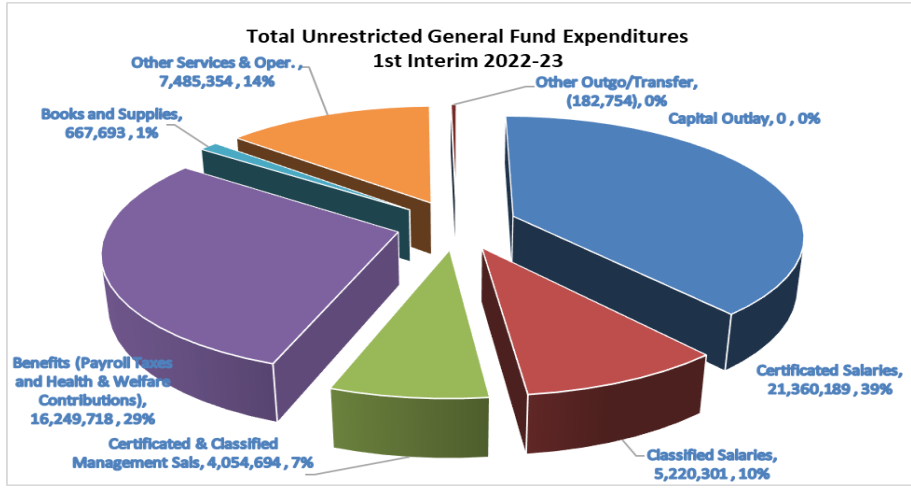
Education Protection Account (EPA)	
First Interim	
Fiscal Year Ending June 30, 2023	
EPA Revenues:	
Estimated EPA Funds	\$ 8,471,578
EPA Expenditures:	
Certificated Instructional Salaries	\$ 6,555,308
Certificated Instructional Benefits	\$ 1,916,270
Total	<u>\$ 8,471,578</u>

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 85% of the District’s unrestricted budget, and approximately 77% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	COMBINED
Certificated Salaries	21,360,189	\$28,049,592
Classified Salaries	5,220,301	\$9,111,715
Certificated & Classified Management Sals	4,054,694	\$5,973,045
Benefits (Payroll Taxes and Health & Welfare Contributions)	16,249,718	\$25,987,664
Books and Supplies	667,693	\$2,501,282
Other Services & Oper.	7,485,354	\$17,764,617
Capital Outlay	0	\$32,941
Other Outgo/Transfer	(182,754)	\$16,500
TOTAL	54,855,195	\$89,437,356

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

CRPUSD Contributions to Restricted	Amount
Special Ed IDEA	12,857,484
Routine Maintenance	1,434,674
Total Contributions	14,292,158

General Fund Summary

The District’s 2022-23 Unrestricted General Fund projects a total operating surplus of \$1.8 million resulting in an estimated ending fund balance of \$8.48 million.

Cash Flow

Per the enclosed cash flow schedule, the District is anticipating the need to borrow \$6 million from its other Funds and/or the Sonoma County Treasurer until the District receives its property taxes in January. This is needed to maintain positive monthly cash balances during the fiscal year. Cash will be closely monitored to ensure the District is liquid in order to satisfy its obligations.

Fund Summaries

Illustrated below is a summary of each Fund’s fund balance and corresponding change.

All Funds of the Cotati - Rohnert Park Unified School District

Fund Number and Description	Fund Balance July 1, 2022	Est. Current Year Activity	Fund Balance June 30, 2023
01 General Fund	\$10,339,604	\$293,023	\$10,632,627
13 Cafeteria	\$1,037,576	\$0	\$1,037,576
17 Special Reserve Fund	\$2,808,693	(\$524,382)	\$2,284,311
21 Building Funds	\$6,702,455	(\$2,021,211)	\$4,681,244
25 Capital Facilities Fund	\$3,333,142	(\$42,500)	\$3,290,642
40 Special Reserve for Capital Outlay	\$1,290,722	(\$183,995)	\$1,106,727

Multiyear Projection

General Planning Factors:

Illustrated below are the latest primary funding factors from the enacted state budget.

<i>Planning Factor</i>	2021-22	2022-23	2023-24	2024-25
Dept of Finance Statutory COLA	1.70%	6.56%	5.38%	4.02%
Local Control Funding Formula (LCFF) COLA	5.07%	6.56%	5.38%	4.02%
Additional LCFF Investment	N/A	6.70%	N/A	N/A
STRS Employer Rates	16.92%	19.10%	19.10%	19.10%
PERS Employer Rates	22.91%	25.37%	25.20%	24.60%
SUI Employer Rates	0.50%	0.50%	0.50%	0.50%
Lottery – Unrestricted per ADA	\$176.94	\$170	\$170	\$170
Lottery – Prop. 20 per ADA	\$81.94	\$67	\$67	\$67
Universal Transitional Kindergarten/ADA	N/A	\$2,813	\$2,964	\$3,083
Mandate Block Grant for Districts: K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30
Mandate Block Grant for Districts: 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78
Mandate Block Grant for Charters: K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.10
Mandate Block Grant for Charters: 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District’s specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the District will maintain its current enrollment in this budget cycle. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 1.5% each year. Classified step costs are expected to increase by 1.5% each year.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to decrease for 2023-24 primarily due to program adjustments. Capital outlay and other outgo is estimated to remain relatively constant. Contributions to restricted programs are expected to decrease for 2023-23 due to taking back a

Special Education class from SCOE and increase thereafter due to step and additional pension costs for restricted programs that receive support from the unrestricted general fund.

Estimated Ending Fund Balances:

During 2023-24, the District estimates that the Unrestricted General Fund is projecting a surplus of \$608K resulting in an ending General Fund balance of approximately \$9.1 million.

During 2024-25, the District estimates that the Unrestricted General Fund is projecting a surplus of \$2 million resulting in an ending General Fund balance of \$11.1 million.

Conclusion:

Administration is confident that the District will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the District remains fiscally solvent.

SECTION II
CERTIFICATION

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: Molly Koler Telephone: 707-792-4745
Title: Director, Business & Fiscal Services E-mail: molly_koler@crpusd.org

Criteria and Standards Review Summary

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

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	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	

SECTION III

GENERAL FUND – FORM 01

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	62,138,108.00	65,477,220.00	8,764,116.76	65,477,220.00	0.00	0.0%
2) Federal Revenue		8100-8299	53,066.00	53,066.00	21,858.03	53,066.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,184,574.00	1,781,934.00	49,374.75	1,781,934.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,121,114.00	3,156,164.00	752,007.33	3,156,164.00	0.00	0.0%
5) TOTAL, REVENUES			66,496,862.00	70,468,384.00	9,587,356.87	70,468,384.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	24,286,663.00	24,692,491.00	6,851,062.36	24,692,491.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,719,005.00	5,942,693.00	1,898,817.33	5,942,693.00	0.00	0.0%
3) Employee Benefits		3000-3999	16,314,205.00	16,249,718.00	4,539,309.23	16,249,718.00	0.00	0.0%
4) Books and Supplies		4000-4999	586,597.00	667,693.00	222,880.98	667,693.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,127,107.00	7,485,354.00	3,407,123.98	7,485,354.00	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	16,500.00	16,500.00	6,468.00	16,500.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(182,698.00)	(199,254.00)	0.00	(199,254.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			53,867,379.00	54,855,195.00	16,925,661.88	54,855,195.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			12,629,483.00	15,613,189.00	(7,338,305.01)	15,613,189.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	539,382.00	539,382.00	0.00	539,382.00	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	(14,281,442.00)	(14,292,158.00)	0.00	(14,292,158.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,742,060.00)	(13,752,776.00)	0.00	(13,752,776.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(1,112,577.00)	1,860,413.00	(7,338,305.01)	1,860,413.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,310,210.00	6,625,533.00		6,625,533.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,310,210.00	6,625,533.00		6,625,533.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,310,210.00	6,625,533.00		6,625,533.00		
2) Ending Balance, June 30 (E + F1e)			2,197,633.00	8,485,946.00		8,485,946.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,197,633.00	8,485,946.00		8,485,946.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	32,662,076.00	28,083,125.00	7,421,202.00	28,083,125.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,983,792.00	8,471,578.00	1,630,433.00	8,471,578.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(93,219.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	170,728.00	167,388.00	0.00	167,388.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,914,010.00	24,799,562.00	4,929.54	24,799,562.00	0.00	0.0%
Unsecured Roll Taxes		8042	975,868.00	1,048,147.00	0.00	1,048,147.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	818,220.00	1,167,600.00	197,483.22	1,167,600.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,286,838.00	3,499,688.00	0.00	3,499,688.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	256,000.00	308,000.00	0.00	308,000.00	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			64,067,532.00	67,545,088.00	9,160,828.76	67,545,088.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,929,424.00)	(2,067,868.00)	(396,712.00)	(2,067,868.00)	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			62,138,108.00	65,477,220.00	8,764,116.76	65,477,220.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	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 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	53,066.00	53,066.00	21,858.03	53,066.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			53,066.00	53,066.00	21,858.03	53,066.00	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	245,602.00	245,602.00	0.00	245,602.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	919,972.00	969,346.00	49,374.75	969,346.00	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		
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						

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)
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	19,000.00	566,986.00	0.00	566,986.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,184,574.00	1,781,934.00	49,374.75	1,781,934.00	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	1,323,492.00	1,323,494.00	(89.00)	1,323,494.00	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	260,000.00	260,000.00	9,720.00	260,000.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	12,959.14	40,000.00	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	30,000.00	30,000.00	0.00	30,000.00	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		
All Other Local Revenue		8699	1,467,622.00	1,502,670.00	729,417.19	1,502,670.00	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%

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)
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			3,121,114.00	3,156,164.00	752,007.33	3,156,164.00	0.00	0.0%
TOTAL, REVENUES			66,496,862.00	70,468,384.00	9,587,356.87	70,468,384.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	19,107,270.00	19,242,549.00	5,224,426.64	19,242,549.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,954,733.00	2,046,189.00	551,770.62	2,046,189.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,153,209.00	3,332,302.00	1,074,825.10	3,332,302.00	0.00	0.0%
Other Certificated Salaries		1900	71,451.00	71,451.00	40.00	71,451.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			24,286,663.00	24,692,491.00	6,851,062.36	24,692,491.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	298,350.00	346,776.00	102,155.97	346,776.00	0.00	0.0%
Classified Support Salaries		2200	1,849,038.00	1,863,313.00	621,442.97	1,863,313.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	708,955.00	722,392.00	247,304.42	722,392.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,261,995.00	2,331,168.00	796,471.45	2,331,168.00	0.00	0.0%
Other Classified Salaries		2900	600,667.00	679,044.00	131,442.52	679,044.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,719,005.00	5,942,693.00	1,898,817.33	5,942,693.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,570,761.00	4,616,044.00	1,281,747.71	4,616,044.00	0.00	0.0%
PERS		3201-3202	1,331,329.00	1,359,627.00	416,189.19	1,359,627.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	775,752.00	792,908.00	235,509.50	792,908.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,380,846.00	8,224,579.00	2,218,987.51	8,224,579.00	0.00	0.0%
Unemployment Insurance		3501-3502	144,758.00	147,866.00	42,103.52	147,866.00	0.00	0.0%
Workers' Compensation		3601-3602	454,819.00	457,870.00	130,651.04	457,870.00	0.00	0.0%
OPEB, Allocated		3701-3702	655,940.00	650,824.00	214,120.76	650,824.00	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			16,314,205.00	16,249,718.00	4,539,309.23	16,249,718.00	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	4,195.00	4,195.00	0.00	4,195.00	0.00	0.0%
Materials and Supplies		4300	542,244.00	582,971.00	209,037.99	582,971.00	0.00	0.0%
Noncapitalized Equipment		4400	40,158.00	80,527.00	13,842.99	80,527.00	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)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			586,597.00	667,693.00	222,880.98	667,693.00	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	78,251.00	80,652.00	9,856.32	80,652.00	0.00	0.0%
Dues and Memberships		5300	39,042.00	44,221.00	38,012.32	44,221.00	0.00	0.0%
Insurance		5400-5450	1,129,939.00	1,288,935.00	1,288,935.34	1,288,935.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,114,077.00	2,114,156.00	582,945.99	2,114,156.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	206,277.00	207,107.00	40,097.77	207,107.00	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	(30,000.00)	(30,000.00)	0.00	(30,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,295,540.00	3,483,254.00	1,334,303.78	3,483,254.00	0.00	0.0%
Communications		5900	293,981.00	297,029.00	112,972.46	297,029.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,127,107.00	7,485,354.00	3,407,123.98	7,485,354.00	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)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	16,500.00	16,500.00	6,468.00	16,500.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
	6500	7221						
	6500	7222						
	6500	7223						
ROC/P Transfers of Apportionments								
	6360	7221						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,500.00	16,500.00	6,468.00	16,500.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(182,698.00)	(199,254.00)	0.00	(199,254.00)	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			(182,698.00)	(199,254.00)	0.00	(199,254.00)	0.00	0.0%
TOTAL, EXPENDITURES			53,867,379.00	54,855,195.00	16,925,661.88	54,855,195.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	539,382.00	539,382.00	0.00	539,382.00	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			539,382.00	539,382.00	0.00	539,382.00	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%
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								

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)
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	(14,281,442.00)	(14,292,158.00)	0.00	(14,292,158.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,281,442.00)	(14,292,158.00)	0.00	(14,292,158.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,742,060.00)	(13,752,776.00)	0.00	(13,752,776.00)	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. REVENUES								
1) LCFF Sources		8010-8099	1,034,139.00	1,034,139.00	0.00	1,034,139.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,418,899.00	5,233,346.00	505,931.39	5,233,346.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,864,247.00	7,652,259.00	1,845,142.20	7,652,259.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,568,365.00	4,102,869.00	1,195,602.74	4,102,869.00	0.00	0.0%
5) TOTAL, REVENUES			13,885,650.00	18,022,613.00	3,546,676.33	18,022,613.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,942,057.00	8,191,403.00	2,170,235.46	8,191,403.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,924,429.00	4,307,765.00	1,070,100.96	4,307,765.00	0.00	0.0%
3) Employee Benefits		3000-3999	9,062,920.00	9,737,946.00	1,706,922.22	9,737,946.00	0.00	0.0%
4) Books and Supplies		4000-4999	987,527.00	1,833,589.00	568,792.12	1,833,589.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,218,849.00	10,279,263.00	2,068,923.80	10,279,263.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	32,941.00	32,941.00	32,941.00	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	182,698.00	199,254.00	0.00	199,254.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,318,480.00	34,582,161.00	7,617,915.56	34,582,161.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,432,830.00)	(16,559,548.00)	(4,071,239.23)	(16,559,548.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	700,000.00	700,000.00	0.00	700,000.00	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	14,281,442.00	14,292,158.00	0.00	14,292,158.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,981,442.00	14,992,158.00	0.00	14,992,158.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(451,388.00)	(1,567,390.00)	(4,071,239.23)	(1,567,390.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,212,325.00	3,714,071.00		3,714,071.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,212,325.00	3,714,071.00		3,714,071.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,212,325.00	3,714,071.00		3,714,071.00		
2) Ending Balance, June 30 (E + F1e)			1,760,937.00	2,146,681.00		2,146,681.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	1,874,860.00	2,146,681.00		2,146,681.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(113,923.00)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,034,139.00	1,034,139.00	0.00	1,034,139.00	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			1,034,139.00	1,034,139.00	0.00	1,034,139.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,185,325.00	1,185,325.00	0.00	1,185,325.00	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 Discretionary Grants		8182	174,083.00	174,083.00	0.00	174,083.00	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	727,975.00	730,965.00	0.00	730,965.00	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	109,322.00	162,919.00	33,862.25	162,919.00	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	187,351.00	205,980.00	0.00	205,980.00	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	46,528.00	55,911.00	6,546.13	55,911.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	30,755.00	37,388.00	0.00	37,388.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	957,560.00	2,680,775.00	465,523.01	2,680,775.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,418,899.00	5,233,346.00	505,931.39	5,233,346.00	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	366,860.00	399,797.00	32,937.20	399,797.00	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%
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	305,224.00	305,224.00	20,107.65	305,224.00	0.00	0.0%
Charter School Facility Grant	6030	8590	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)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,192,163.00	6,947,238.00	1,792,097.35	6,947,238.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,864,247.00	7,652,259.00	1,845,142.20	7,652,259.00	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	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%
All Other Local Revenue		8699	23,246.00	178,709.00	96,838.74	178,709.00	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								

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								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,545,119.00	3,924,160.00	1,098,764.00	3,924,160.00	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			3,568,365.00	4,102,869.00	1,195,602.74	4,102,869.00	0.00	0.0%
TOTAL, REVENUES			13,885,650.00	18,022,613.00	3,546,676.33	18,022,613.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,840,855.00	4,668,725.00	1,195,990.84	4,668,725.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	567,020.00	848,995.00	191,302.27	848,995.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,387,716.00	1,502,000.00	448,733.68	1,502,000.00	0.00	0.0%
Other Certificated Salaries		1900	1,146,466.00	1,171,683.00	334,208.67	1,171,683.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,942,057.00	8,191,403.00	2,170,235.46	8,191,403.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,428,242.00	2,596,419.00	598,497.70	2,596,419.00	0.00	0.0%
Classified Support Salaries		2200	582,954.00	650,332.00	190,299.66	650,332.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	239,577.00	416,351.00	96,888.36	416,351.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	640,443.00	602,203.00	174,591.87	602,203.00	0.00	0.0%
Other Classified Salaries		2900	33,213.00	42,460.00	9,823.37	42,460.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,924,429.00	4,307,765.00	1,070,100.96	4,307,765.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,852,609.00	4,591,578.00	387,175.83	4,591,578.00	0.00	0.0%
PERS		3201-3202	974,798.00	1,061,793.00	268,935.76	1,061,793.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	385,018.00	443,887.00	109,911.56	443,887.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,635,710.00	3,393,772.00	876,915.28	3,393,772.00	0.00	0.0%
Unemployment Insurance		3501-3502	52,642.00	60,239.00	15,521.04	60,239.00	0.00	0.0%
Workers' Compensation		3601-3602	162,143.00	186,677.00	48,462.75	186,677.00	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			9,062,920.00	9,737,946.00	1,706,922.22	9,737,946.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	108,645.00	230,009.00	48,213.49	230,009.00	0.00	0.0%
Books and Other Reference Materials		4200	18,239.00	100,147.00	16,299.79	100,147.00	0.00	0.0%
Materials and Supplies		4300	828,159.00	1,451,378.00	476,615.61	1,451,378.00	0.00	0.0%
Noncapitalized Equipment		4400	32,484.00	52,055.00	27,663.23	52,055.00	0.00	0.0%
Food		4700	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			987,527.00	1,833,589.00	568,792.12	1,833,589.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,821,830.00	4,935,001.00	400,122.91	4,935,001.00	0.00	0.0%
Travel and Conferences		5200	24,686.00	232,061.00	83,133.97	232,061.00	0.00	0.0%
Dues and Memberships		5300	715.00	56,075.00	55,905.84	56,075.00	0.00	0.0%
Insurance		5400-5450	6,000.00	6,000.00	6,000.00	6,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,644.00	15,644.00	2,656.10	15,644.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	323,778.00	303,217.00	159,214.90	303,217.00	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	4,019,074.00	4,665,093.00	1,350,689.67	4,665,093.00	0.00	0.0%
Communications		5900	3,122.00	66,172.00	11,200.41	66,172.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,218,849.00	10,279,263.00	2,068,923.80	10,279,263.00	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	32,941.00	32,941.00	32,941.00	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	32,941.00	32,941.00	32,941.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	182,698.00	199,254.00	0.00	199,254.00	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			182,698.00	199,254.00	0.00	199,254.00	0.00	0.0%
TOTAL, EXPENDITURES			29,318,480.00	34,582,161.00	7,617,915.56	34,582,161.00	0.00	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	700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			700,000.00	700,000.00	0.00	700,000.00	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%
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								

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)
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	14,281,442.00	14,292,158.00	0.00	14,292,158.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			14,281,442.00	14,292,158.00	0.00	14,292,158.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			14,981,442.00	14,992,158.00	0.00	14,992,158.00	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. REVENUES								
1) LCFF Sources		8010-8099	63,172,247.00	66,511,359.00	8,764,116.76	66,511,359.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,471,965.00	5,286,412.00	527,789.42	5,286,412.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,048,821.00	9,434,193.00	1,894,516.95	9,434,193.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,689,479.00	7,259,033.00	1,947,610.07	7,259,033.00	0.00	0.0%
5) TOTAL, REVENUES			80,382,512.00	88,490,997.00	13,134,033.20	88,490,997.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	31,228,720.00	32,883,894.00	9,021,297.82	32,883,894.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,643,434.00	10,250,458.00	2,968,918.29	10,250,458.00	0.00	0.0%
3) Employee Benefits		3000-3999	25,377,125.00	25,987,664.00	6,246,231.45	25,987,664.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,574,124.00	2,501,282.00	791,673.10	2,501,282.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,345,956.00	17,764,617.00	5,476,047.78	17,764,617.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	32,941.00	32,941.00	32,941.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	16,500.00	16,500.00	6,468.00	16,500.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			83,185,859.00	89,437,356.00	24,543,577.44	89,437,356.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,803,347.00)	(946,359.00)	(11,409,544.24)	(946,359.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,239,382.00	1,239,382.00	0.00	1,239,382.00	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			1,239,382.00	1,239,382.00	0.00	1,239,382.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,563,965.00)	293,023.00	(11,409,544.24)	293,023.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,522,535.00	10,339,604.00		10,339,604.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,522,535.00	10,339,604.00		10,339,604.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,522,535.00	10,339,604.00		10,339,604.00		
2) Ending Balance, June 30 (E + F1e)			3,958,570.00	10,632,627.00		10,632,627.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	1,874,860.00	2,146,681.00		2,146,681.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,083,710.00	8,485,946.00		8,485,946.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	32,662,076.00	28,083,125.00	7,421,202.00	28,083,125.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,983,792.00	8,471,578.00	1,630,433.00	8,471,578.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(93,219.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	170,728.00	167,388.00	0.00	167,388.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,914,010.00	24,799,562.00	4,929.54	24,799,562.00	0.00	0.0%
Unsecured Roll Taxes		8042	975,868.00	1,048,147.00	0.00	1,048,147.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	818,220.00	1,167,600.00	197,483.22	1,167,600.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,286,838.00	3,499,688.00	0.00	3,499,688.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	256,000.00	308,000.00	0.00	308,000.00	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			64,067,532.00	67,545,088.00	9,160,828.76	67,545,088.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,929,424.00)	(2,067,868.00)	(396,712.00)	(2,067,868.00)	0.00	0.0%
Property Taxes Transfers		8097	1,034,139.00	1,034,139.00	0.00	1,034,139.00	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			63,172,247.00	66,511,359.00	8,764,116.76	66,511,359.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,185,325.00	1,185,325.00	0.00	1,185,325.00	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 Discretionary Grants		8182	174,083.00	174,083.00	0.00	174,083.00	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	727,975.00	730,965.00	0.00	730,965.00	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	109,322.00	162,919.00	33,862.25	162,919.00	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	187,351.00	205,980.00	0.00	205,980.00	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	46,528.00	55,911.00	6,546.13	55,911.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	30,755.00	37,388.00	0.00	37,388.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,010,626.00	2,733,841.00	487,381.04	2,733,841.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,471,965.00	5,286,412.00	527,789.42	5,286,412.00	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	245,602.00	245,602.00	0.00	245,602.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,286,832.00	1,369,143.00	82,311.95	1,369,143.00	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%
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	305,224.00	305,224.00	20,107.65	305,224.00	0.00	0.0%
Charter School Facility Grant	6030	8590	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)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,211,163.00	7,514,224.00	1,792,097.35	7,514,224.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,048,821.00	9,434,193.00	1,894,516.95	9,434,193.00	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	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	1,323,492.00	1,323,494.00	(89.00)	1,323,494.00	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	260,000.00	260,000.00	9,720.00	260,000.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	12,959.14	40,000.00	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	30,000.00	30,000.00	0.00	30,000.00	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%
All Other Local Revenue		8699	1,490,868.00	1,681,379.00	826,255.93	1,681,379.00	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								

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								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,545,119.00	3,924,160.00	1,098,764.00	3,924,160.00	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			6,689,479.00	7,259,033.00	1,947,610.07	7,259,033.00	0.00	0.0%
TOTAL, REVENUES			80,382,512.00	88,490,997.00	13,134,033.20	88,490,997.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	22,948,125.00	23,911,274.00	6,420,417.48	23,911,274.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,521,753.00	2,895,184.00	743,072.89	2,895,184.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,540,925.00	4,834,302.00	1,523,558.78	4,834,302.00	0.00	0.0%
Other Certificated Salaries		1900	1,217,917.00	1,243,134.00	334,248.67	1,243,134.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			31,228,720.00	32,883,894.00	9,021,297.82	32,883,894.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,726,592.00	2,943,195.00	700,653.67	2,943,195.00	0.00	0.0%
Classified Support Salaries		2200	2,431,992.00	2,513,645.00	811,742.63	2,513,645.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	948,532.00	1,138,743.00	344,192.78	1,138,743.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,902,438.00	2,933,371.00	971,063.32	2,933,371.00	0.00	0.0%
Other Classified Salaries		2900	633,880.00	721,504.00	141,265.89	721,504.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,643,434.00	10,250,458.00	2,968,918.29	10,250,458.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,423,370.00	9,207,622.00	1,668,923.54	9,207,622.00	0.00	0.0%
PERS		3201-3202	2,306,127.00	2,421,420.00	685,124.95	2,421,420.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,160,770.00	1,236,795.00	345,421.06	1,236,795.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	12,016,556.00	11,618,351.00	3,095,902.79	11,618,351.00	0.00	0.0%
Unemployment Insurance		3501-3502	197,400.00	208,105.00	57,624.56	208,105.00	0.00	0.0%
Workers' Compensation		3601-3602	616,962.00	644,547.00	179,113.79	644,547.00	0.00	0.0%
OPEB, Allocated		3701-3702	655,940.00	650,824.00	214,120.76	650,824.00	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			25,377,125.00	25,987,664.00	6,246,231.45	25,987,664.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	108,645.00	230,009.00	48,213.49	230,009.00	0.00	0.0%
Books and Other Reference Materials		4200	22,434.00	104,342.00	16,299.79	104,342.00	0.00	0.0%
Materials and Supplies		4300	1,370,403.00	2,034,349.00	685,653.60	2,034,349.00	0.00	0.0%
Noncapitalized Equipment		4400	72,642.00	132,582.00	41,506.22	132,582.00	0.00	0.0%
Food		4700	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			1,574,124.00	2,501,282.00	791,673.10	2,501,282.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,821,830.00	4,935,001.00	400,122.91	4,935,001.00	0.00	0.0%
Travel and Conferences		5200	102,937.00	312,713.00	92,990.29	312,713.00	0.00	0.0%
Dues and Memberships		5300	39,757.00	100,296.00	93,918.16	100,296.00	0.00	0.0%
Insurance		5400-5450	1,135,939.00	1,294,935.00	1,294,935.34	1,294,935.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,133,721.00	2,129,800.00	585,602.09	2,129,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	530,055.00	510,324.00	199,312.67	510,324.00	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	(30,000.00)	(30,000.00)	0.00	(30,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,314,614.00	8,148,347.00	2,684,993.45	8,148,347.00	0.00	0.0%
Communications		5900	297,103.00	363,201.00	124,172.87	363,201.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,345,956.00	17,764,617.00	5,476,047.78	17,764,617.00	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	32,941.00	32,941.00	32,941.00	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	32,941.00	32,941.00	32,941.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	16,500.00	16,500.00	6,468.00	16,500.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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)
	6360	7223						
To JPAs			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)			16,500.00	16,500.00	6,468.00	16,500.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			83,185,859.00	89,437,356.00	24,543,577.44	89,437,356.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	539,382.00	539,382.00	0.00	539,382.00	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	700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,239,382.00	1,239,382.00	0.00	1,239,382.00	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%
Long-Term Debt Proceeds								

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)
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)			1,239,382.00	1,239,382.00	0.00	1,239,382.00	0.00	0.0%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	206,194.00
6266	Educator Effectiveness, FY 2021-22	985,076.00
6300	Lottery: Instructional Materials	288,114.00
7029	Child Nutrition: Food Service Staff Training Funds	13,963.00
7311	Classified School Employee Professional Development Block Grant	23,971.00
7412	A-G Access/Success Grant	58,465.00
7413	A-G Learning Loss Mitigation Grant	8,787.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	244,469.00
9010	Other Restricted Local	317,642.00
Total, Restricted Balance		2,146,681.00

SECTION IV
OTHER FUNDS

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	1,892,610.00	2,163,945.00	209,287.35	2,163,945.00	0.00	0.0%
3) Other State Revenue		8300-8599	140,000.00	140,000.00	4,598.70	140,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	58,746.00	83,684.00	7,655.03	83,684.00	0.00	0.0%
5) TOTAL, REVENUES			2,091,356.00	2,387,629.00	221,541.08	2,387,629.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	793,789.00	805,229.00	236,937.48	805,229.00	0.00	0.0%
3) Employee Benefits		3000-3999	409,726.00	397,942.00	93,761.95	397,942.00	0.00	0.0%
4) Books and Supplies		4000-4999	23,500.00	28,500.00	8,213.42	28,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	974,272.00	1,140,889.00	237,911.36	1,140,889.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,069.00	15,069.00	0.00	15,069.00	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			2,216,356.00	2,387,629.00	576,824.21	2,387,629.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(125,000.00)	0.00	(355,283.13)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(125,000.00)	0.00	(355,283.13)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	125,623.00	1,037,576.00		1,037,576.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			125,623.00	1,037,576.00		1,037,576.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,623.00	1,037,576.00		1,037,576.00		
2) Ending Balance, June 30 (E + F1e)			623.00	1,037,576.00		1,037,576.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	623.00	1,037,576.00		1,037,576.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,892,610.00	2,163,945.00	209,287.35	2,163,945.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,892,610.00	2,163,945.00	209,287.35	2,163,945.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	140,000.00	140,000.00	4,598.70	140,000.00	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			140,000.00	140,000.00	4,598.70	140,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	(62.00)	(328.35)	(62.00)	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	1,203.55	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	56,746.00	81,746.00	6,779.83	81,746.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			58,746.00	83,684.00	7,655.03	83,684.00	0.00	0.0%
TOTAL, REVENUES			2,091,356.00	2,387,629.00	221,541.08	2,387,629.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	652,988.00	655,708.00	178,807.60	655,708.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	91,977.00	99,183.00	40,554.10	99,183.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	48,824.00	50,338.00	17,575.78	50,338.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			793,789.00	805,229.00	236,937.48	805,229.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	119,152.00	118,852.00	28,667.49	118,852.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	58,618.00	58,826.00	17,503.25	58,826.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	216,020.00	204,252.00	42,912.48	204,252.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,832.00	3,845.00	1,145.38	3,845.00	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)
Workers' Compensation		3601-3602	12,104.00	12,167.00	3,533.35	12,167.00	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			409,726.00	397,942.00	93,761.95	397,942.00	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	23,000.00	28,000.00	8,213.42	28,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,500.00	28,500.00	8,213.42	28,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	870,224.00	1,041,497.00	197,787.62	1,041,497.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	338.59	1,500.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	132.50	150.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,498.00	52,998.00	23,542.65	52,998.00	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	53,100.00	41,944.00	15,850.00	41,944.00	0.00	0.0%
Communications		5900	1,800.00	1,800.00	260.00	1,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			974,272.00	1,140,889.00	237,911.36	1,140,889.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,069.00	15,069.00	0.00	15,069.00	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			15,069.00	15,069.00	0.00	15,069.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,216,356.00	2,387,629.00	576,824.21	2,387,629.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,037,576.00
Total, Restricted Balance		1,037,576.00

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	15,000.00	15,000.00	6,867.21	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	6,867.21	15,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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)			15,000.00	15,000.00	6,867.21	15,000.00		
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	539,382.00	539,382.00	0.00	539,382.00	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			(539,382.00)	(539,382.00)	0.00	(539,382.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(524,382.00)	(524,382.00)	6,867.21	(524,382.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	2,808,693.00		2,808,693.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,808,693.00		2,808,693.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,808,693.00		2,808,693.00		
2) Ending Balance, June 30 (E + F1e)			(524,382.00)	2,284,311.00		2,284,311.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		2,284,311.00		
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	(524,382.00)	2,284,311.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	6,867.21	15,000.00	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%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	6,867.21	15,000.00	0.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	6,867.21	15,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	539,382.00	539,382.00	0.00	539,382.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			539,382.00	539,382.00	0.00	539,382.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(539,382.00)	(539,382.00)	0.00	(539,382.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	18,761.39	60,000.00	0.00	0.0%
5) TOTAL, REVENUES			60,000.00	60,000.00	18,761.39	60,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	80,518.00	86,420.00	32,479.87	86,420.00	0.00	0.0%
3) Employee Benefits		3000-3999	39,088.00	39,208.00	13,500.02	39,208.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	112,094.00	111,360.63	112,094.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	327,480.00	162,450.00	327,480.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	1,516,009.00	247,101.53	1,516,009.00	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			119,606.00	2,081,211.00	566,892.05	2,081,211.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(59,606.00)	(2,021,211.00)	(548,130.66)	(2,021,211.00)		
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)			(59,606.00)	(2,021,211.00)	(548,130.66)	(2,021,211.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,022,131.00	6,702,455.00		6,702,455.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,022,131.00	6,702,455.00		6,702,455.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,022,131.00	6,702,455.00		6,702,455.00		
2) Ending Balance, June 30 (E + F1e)			3,962,525.00	4,681,244.00		4,681,244.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		4,681,244.00		
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	3,962,525.00	4,681,244.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	18,761.39	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,000.00	60,000.00	18,761.39	60,000.00	0.00	0.0%
TOTAL, REVENUES			60,000.00	60,000.00	18,761.39	60,000.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	80,518.00	86,420.00	32,479.87	86,420.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			80,518.00	86,420.00	32,479.87	86,420.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	20,427.00	20,427.00	6,742.92	20,427.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,690.00	5,700.00	2,399.87	5,700.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	11,380.00	11,380.00	3,716.40	11,380.00	0.00	0.0%
Unemployment Insurance		3501-3502	391.00	413.00	156.85	413.00	0.00	0.0%
Workers' Compensation		3601-3602	1,200.00	1,288.00	483.98	1,288.00	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			39,088.00	39,208.00	13,500.02	39,208.00	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	112,094.00	111,360.63	112,094.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	112,094.00	111,360.63	112,094.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	15,480.00	6,450.00	15,480.00	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	312,000.00	156,000.00	312,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	327,480.00	162,450.00	327,480.00	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	1,516,009.00	247,101.53	1,516,009.00	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	1,516,009.00	247,101.53	1,516,009.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			119,606.00	2,081,211.00	566,892.05	2,081,211.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,015,000.00	1,015,000.00	715,411.08	1,015,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,015,000.00	1,015,000.00	715,411.08	1,015,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	57,500.00	57,500.00	0.00	57,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,057,500.00	1,057,500.00	0.00	1,057,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,500.00)	(42,500.00)	715,411.08	(42,500.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,500.00)	(42,500.00)	715,411.08	(42,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,729,320.00	3,333,142.00		3,333,142.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,729,320.00	3,333,142.00		3,333,142.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,729,320.00	3,333,142.00		3,333,142.00		
2) Ending Balance, June 30 (E + F1e)			2,686,820.00	3,290,642.00		3,290,642.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,686,820.00	3,290,642.00		3,290,642.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	9,850.06	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,005,000.00	1,005,000.00	705,561.02	1,005,000.00	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			1,015,000.00	1,015,000.00	715,411.08	1,015,000.00	0.00	0.0%
TOTAL, REVENUES			1,015,000.00	1,015,000.00	715,411.08	1,015,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	27,500.00	27,500.00	0.00	27,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,500.00	57,500.00	0.00	57,500.00	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	1,000,000.00	1,000,000.00	0.00	1,000,000.00	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			1,000,000.00	1,000,000.00	0.00	1,000,000.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,057,500.00	1,057,500.00	0.00	1,057,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	3,290,642.00
Total, Restricted Balance		3,290,642.00

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	761,122.00	763,687.00	64,039.48	763,687.00	0.00	0.0%
5) TOTAL, REVENUES			761,122.00	763,687.00	64,039.48	763,687.00		
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	150,030.00	91,030.00	150,030.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	97,652.00	33,311.51	97,652.00	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	247,682.00	124,341.51	247,682.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			761,122.00	516,005.00	(60,302.03)	516,005.00		
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	700,000.00	700,000.00	0.00	700,000.00	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			(700,000.00)	(700,000.00)	0.00	(700,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			61,122.00	(183,995.00)	(60,302.03)	(183,995.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	1,290,722.00		1,290,722.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,290,722.00		1,290,722.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,290,722.00		1,290,722.00		
2) Ending Balance, June 30 (E + F1e)			61,122.00	1,106,727.00		1,106,727.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	61,122.00	1,092,843.00		1,092,843.00		
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		13,884.00		
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	13,884.00		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	700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,900.00	1,900.00	2,251.62	1,900.00	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	59,222.00	61,787.00	61,787.86	61,787.00	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			761,122.00	763,687.00	64,039.48	763,687.00	0.00	0.0%
TOTAL, REVENUES			761,122.00	763,687.00	64,039.48	763,687.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	59,000.00	0.00	59,000.00	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	91,030.00	91,030.00	91,030.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	150,030.00	91,030.00	150,030.00	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	97,652.00	33,311.51	97,652.00	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	97,652.00	33,311.51	97,652.00	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			0.00	247,682.00	124,341.51	247,682.00		
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	700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			700,000.00	700,000.00	0.00	700,000.00	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)			(700,000.00)	(700,000.00)	0.00	(700,000.00)		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	1,092,843.00
Total, Restricted Balance		1,092,843.00

SECTION V

AVERAGE DAILY ATTENDANCE
AND ENROLLMENT

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)	5,521.66	5,521.66	5,553.03	5,553.03	31.37	1.0%
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)	5,521.66	5,521.66	5,553.03	5,553.03	31.37	1.0%
5. District Funded County Program ADA						
a. County Community Schools	.75	.75	.75	.75	0.00	0.0%
b. Special Education-Special Day Class	3.57	3.57	3.57	3.57	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	21.99	21.99	21.99	21.99	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)	26.31	26.31	26.31	26.31	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,547.97	5,547.97	5,579.34	5,579.34	31.37	1.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SECTION VI

LOCAL CONTROL FUNDING FORMULA
CALCULATIONS

Cotati-Rohnert Park Unified (73882) - 2022-23 1st Interim		11/22/2022		
	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	5.07%	13.26%	5.38%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	
LCFF Entitlement				
Base Grant	\$ 49,988,632	\$ 56,431,450	\$ 58,707,530	
Grade Span Adjustment	1,921,050	2,172,538	2,251,552	
Supplemental Grant	4,890,931	5,402,116	5,454,619	
Concentration Grant	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	502,003	502,003	502,003	
Add-ons: Home-to-School Transportation	685,000	685,000	721,853	
Add-ons: Small School District Bus Replacement Program	-	-	-	
Add-ons: Transitional Kindergarten		284,113	299,398	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$ 57,987,616	\$ 65,477,220	\$ 67,936,955	
Miscellaneous Adjustments	-	-	-	
Economic Recovery Target	-	-	-	
Additional State Aid	-	-	-	
Total LCFF Entitlement	57,987,616	65,477,220	67,936,955	
LCFF Entitlement Per ADA	\$ 10,150	\$ 11,497	\$ 12,095	
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 22,786,778	\$ 28,083,125	\$ 29,073,083	
EPA (for LCFF Calculation purposes)	\$ 6,006,151	\$ 8,471,578	\$ 10,346,781	
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ 30,990,462	\$ 30,990,385	\$ 30,990,385	
In-Lieu of Property Taxes (Object Code 8096)	(1,795,775)	(2,067,868)	(2,473,294)	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 29,194,687</i>	<i>\$ 28,922,517</i>	<i>\$ 28,517,091</i>	
TOTAL FUNDING	57,987,616	65,477,220	67,936,955	
Basic Aid Status	<i>Non-Basic Aid</i>		<i>Non-Basic Aid</i>	
Excess Taxes	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	
Total LCFF Entitlement	57,987,616	65,477,220	67,936,955	
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	73.31789035%	42.11134218%	42.11134218%	
% of Adjusted Revenue Limit - P-2	73.31789035%	42.11134218%	42.11134218%	
EPA (for LCFF Calculation purposes)	\$ 6,006,151	\$ 8,471,578	\$ 10,346,781	
EPA, Current Year (Object Code 8012)	\$ 6,006,151	\$ 8,471,578	\$ 10,346,781	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ (1,082,441.00)	\$ 1,677,732.00		
Accrual (from Data Entry tab)	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$ 51,909,682	\$ 58,603,988	\$ 60,959,082	
Supplemental and Concentration Grant funding in the LCAP year	\$ 4,890,931	\$ 5,402,116	\$ 5,454,619	
Percentage to Increase or Improve Services	9.42%	9.22%	8.95%	

Cotati-Rohnert Park Unified (73882) - 2022-23 1st Interim		11/22/2022		
	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING				
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment	5,954	6,090	6,090	
COE Enrollment	30	30	30	
Total Enrollment	5,984	6,120	6,120	
Unduplicated Pupil Count	2,705	2,705	2,705	
COE Unduplicated Pupil Count	13	13	13	
Total Unduplicated Pupil Count	2,718	2,718	2,718	
Rolling %, Supplemental Grant	47.1100%	46.0900%	44.7400%	
Rolling %, Concentration Grant	47.1100%	46.0900%	44.7400%	
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		1,599.99	1,599.99	
Grades 4-6		1,183.67	1,183.67	
Grades 7-8		845.34	845.34	
Grades 9-12		1,734.87	1,734.87	
LCFF Subtotal	-	5,363.87	5,363.87	
NSS		-	-	
Combined Subtotal	-	5,363.87	5,363.87	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		1,599.99	1,694.91	
Grades 4-6		1,183.67	1,199.95	
Grades 7-8		845.34	870.20	
Grades 9-12		1,734.87	1,866.31	
LCFF Subtotal	-	5,363.87	5,631.37	
NSS		-	-	
Combined Subtotal	-	5,363.87	5,631.37	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	1,599.99	1,694.91	1,657.26	
Grades 4-6	1,183.67	1,199.95	1,143.90	
Grades 7-8	845.34	870.20	878.35	
Grades 9-12	1,734.87	1,866.31	1,860.37	
LCFF Subtotal	5,363.87	5,631.37	5,539.88	
NSS	-	-	-	
Combined Subtotal	5,363.87	5,631.37	5,539.88	
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)				
Grades TK-3		1,631.63	1,650.72	
Grades 4-6		1,189.10	1,175.84	
Grades 7-8		853.63	864.63	
Grades 9-12		1,778.68	1,820.52	
LCFF Subtotal		5,453.04	5,511.71	
NSS		-	-	
Combined Subtotal		5,453.04	5,511.71	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Av	-	(13.15)	(13.15)	
Current Year ADA				
Grades TK-3	1,545.94	1,657.26	1,657.26	
Grades 4-6	1,094.48	1,143.90	1,143.90	
Grades 7-8	800.96	886.29	886.29	
Grades 9-12	1,707.03	1,865.58	1,865.58	
LCFF Subtotal	5,148.41	5,553.03	5,553.03	
NSS	-	-	-	
Combined Subtotal	5,148.41	5,553.03	5,553.03	
Change in LCFF ADA (excludes NSS ADA)	(215.46)	(78.34)	13.15	
	Decline	Decline	Increase	

Cotati-Rohnert Park Unified (73882) - 2022-23 1st Interim		11/22/22		
EDUCATION PROTECTION ACCOUNT				
Certification Period:				
		2022-23	2023-24	2024-25
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT				
A-1	Total ADA for EPA Minimum	5,695.31	5,616.97	5,634.31
A-2	Minimum Funding per ADA	\$ 200	\$ 200	\$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	\$ 1,139,062	\$ 1,123,394	\$ 1,126,862
EPA PROPORTIONATE SHARE CAP				
B1,B4	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 6,516.34	\$ 6,866.92	\$ 7,142.97
B2,B5	Current Year Funded ADA, excluding NSS	5,695.31	5,616.97	5,634.31
B-7	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	49.43	52.09	54.18
B-8	Current Year Funded ADA, including NSS	5,695.31	5,616.97	5,634.31
	<i>Adjusted Total Revenue Limit</i>	\$ 37,394,095	\$ 38,863,872	\$ 40,550,974
	<i>Current Year Adjusted NSS Allowance</i>	\$ -	\$ -	\$ -
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 37,394,095	\$ 38,863,872	\$ 40,550,974
B-13	Local Revenue/In-Lieu of Property Taxes	\$ 28,922,517	\$ 28,517,091	\$ 28,357,085
B-14	EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ 8,471,578	\$ 10,346,781	\$ 12,193,889
EPA PROPORTIONATE SHARE				
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 37,394,095	\$ 38,863,872	\$ 40,550,974
C-2	Statewide EPA Proportionate Share Ratio <i>(as of P-2 certification)</i>	42.11134218%	42.11134218%	42.11134218%
C-3	EPA Proportionate Share (C-1 * C-2)	\$ 15,747,155	\$ 16,366,098	\$ 17,076,559
EPA ENTITLEMENT				
D-1	EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A	\$ 8,471,578	\$ 10,346,781	\$ 12,193,889
D-2	Miscellaneous Adjustments**	\$ -	\$ -	\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)	8,471,578	10,346,781	12,193,889
D-4	Prior Year Annual Adjustment	1,677,732		
D-5	P2 Entitlement Net of PY Adjustment	10,149,310	10,346,781	12,193,889
C-2	Statewide EPA Proportionate Share Ratio <i>(as of Annual certification)</i>	42.11134218%	42.11134218%	42.11134218%
	<i>Adjusted EPA Allocation (used to calculate LCFF Revenue)</i>	8,471,578	10,346,781	12,193,889

Calculator Tab

Cotati-Rohnert Park Unified (73882) - 2022-23		11/22/2022		CY		v.23.2c		CY1		v.23.2c		CY2			
LOCAL CONTROL FUNDING FORMULA		LOCAL CONTROL FUNDING FORMULA		2022-23		2023-24		2023-24		2024-25		2024-25			
LCFF ENTITLEMENT CALCULATION		LCFF ENTITLEMENT CALCULATION													
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors		13.26%		0.00%		46.09%		46.09%		4.02%		44.41%		44.41%	
		ADA		Base		Grade Span		Supplemental		Concentration		Total			
Grades TK-3	Grades TK-3	1,700.30	\$ 9,166	\$ 953	\$ 933	-	-	\$ 18,791,324						\$ 20,231,711	
Grades 4-6	Grades 4-6	1,208.58	9,304		858	-	-	12,281,158	1,662.65	\$ 9,659	\$ 1,005	\$ 954	-	\$ 19,317,025	1,675.20
Grades 7-8	Grades 7-8	875.87	9,580		883	-	-	9,164,302	1,152.53	9,805		877	-	12,311,731	1,171.21
Grades 9-12	Grades 9-12	1,910.56	11,102	289	1,050	-	-	23,769,320	891.96	10,095		903	-	9,810,044	881.30
									1,909.83	11,699	304	1,074	-	24,974,901	1,906.60
Subtract Necessary Small School ADA and Funding	Subtract Necessary Small School ADA and Funding														
Total Base, Supplemental, and Concentration Grant	Total Base, Supplemental, and Concentration Grant		\$ 56,431,450	\$ 2,172,538	\$ 5,402,116	\$ -	\$ -	\$ 64,006,104		\$ 58,707,530	\$ 2,251,552	\$ 5,454,619	\$ -	\$ 66,413,701	\$ 61,231,851
NSS Allowance	NSS Allowance														
TOTAL BASE	TOTAL BASE	5,695.31	\$ 56,431,450	\$ 2,172,538	\$ 5,402,116	\$ -	\$ -	\$ 64,006,104	5,616.97	\$ 58,707,530	\$ 2,251,552	\$ 5,454,619	\$ -	\$ 66,413,701	5,634.31
ADD ONS:	ADD ONS:														
Targeted Instructional Improvement Block Grant	Targeted Instructional Improvement Block Grant							\$ 502,003						\$ 502,003	
Home-to-School Transportation (COLA added commencing 2023-24)	Home-to-School Transportation (COLA added commencing 2023-24)							685,000						721,853	
Small School District Bus Replacement Program (COLA added commencing 2023-24)	Small School District Bus Replacement Program (COLA added commencing 2023-24)							-						-	
Transitional Kindergarten (Commencing 2022-23)	Transitional Kindergarten (Commencing 2022-23)							284,113						299,398	
ECONOMIC RECOVERY TARGET PAYMENT	ECONOMIC RECOVERY TARGET PAYMENT							-						-	
LCFF ENTITLEMENT	LCFF ENTITLEMENT							\$ 65,477,220						\$ 67,936,955	
STATE AID CALCULATION	STATE AID CALCULATION														
Miscellaneous Adjustments	Miscellaneous Adjustments														
Adjusted LCFF Entitlement	Adjusted LCFF Entitlement							65,477,220						67,936,955	
Local Revenue (including RDA)	Local Revenue (including RDA)							(28,922,517)						(28,357,085)	
Gross State Aid	Gross State Aid							\$ 36,554,703						\$ 39,419,864	
MINIMUM STATE AID CALCULATION	MINIMUM STATE AID CALCULATION														
2012-13 RL/Charter Gen BG adjusted for ADA	2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	2022-23 ADA		N/A			12-13 Rate	2023-24 ADA		N/A		
2012-13 NSS Allowance (deficit)	2012-13 NSS Allowance (deficit)			\$ 5,312.93	5,695.31		\$ 30,258,783			\$ 5,312.93	5,616.97		\$ 29,842,568		\$ 29,934,695
Minimum State Aid Adjustments	Minimum State Aid Adjustments						-						-		
Less Current Year Property Taxes/In-Lieu	Less Current Year Property Taxes/In-Lieu						(28,922,517)						(28,517,091)		(28,357,085)
Subtotal State Aid for Historical RL/Charter General BG	Subtotal State Aid for Historical RL/Charter General BG						1,326,266						1,326,266		1,577,610
Categorical funding from 2012-13 net of fair share	Categorical funding from 2012-13 net of fair share reduction						5,870,127						5,870,127		5,870,127
Charter School Categorical Block Grant adjusted for ADA	Charter School Categorical Block Grant adjusted for ADA						-						-		-
Minimum State Aid Guarantee Before Proration Factor	Minimum State Aid Guarantee Before Proration Factor						7,206,393						7,195,604		7,447,737
Proration Factor	Proration Factor						0.00%						0.00%		0.00%
Minimum State Aid Guarantee	Minimum State Aid Guarantee						\$ 7,206,393						\$ 7,195,604		\$ 7,447,737
CHARTER SCHOOL MINIMUM STATE AID OFFSET	CHARTER SCHOOL MINIMUM STATE AID OFFSET														
LCFF Entitlement	LCFF Entitlement						-						-		-
Minimum State Aid plus Property Taxes including RDA	Minimum State Aid plus Property Taxes including RDA						-						-		-
Offset	Offset						-						-		-
Minimum State Aid Prior to Offset	Minimum State Aid Prior to Offset						-						-		-
Total Minimum State Aid with Offset	Total Minimum State Aid with Offset						-						-		-
GROSS STATE AID	GROSS STATE AID						\$ 36,554,703						\$ 39,419,864		\$ 42,439,756
ADDITIONAL STATE AID	ADDITIONAL STATE AID						\$ -						\$ -		\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)	LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 65,477,220						\$ 67,936,955		\$ 70,796,841
Change Over Prior Year	Change Over Prior Year			12.92%	7,489,604					3.76%	2,459,735			4.21%	2,859,886
LCFF Entitlement Per ADA	LCFF Entitlement Per ADA						11,497						12,095		12,565
Per-ADA Change Over Prior Year	Per-ADA Change Over Prior Year			13.27%	1,347					5.20%	598			3.89%	470
Basic Aid Status (school districts only)	Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid		Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES	LCFF SOURCES INCLUDING EXCESS TAXES														
State Aid	State Aid				Increase		2022-23				Increase		2023-24		2024-25
Education Protection Account	Education Protection Account			23.24%	5,296,347		\$ 28,083,125			3.53%	989,958		\$ 29,073,083		\$ 30,245,867
Property Taxes Net of In-Lieu Transfers	Property Taxes Net of In-Lieu Transfers				(272,170)		28,922,517			-1.40%	(405,426)		28,517,091		28,357,085
Charter In-Lieu Taxes	Charter In-Lieu Taxes			0.00%	-		-			0.00%	-		-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			8.66%	5,024,177		\$ 65,477,220			0.89%	584,532		\$ 67,936,955		\$ 70,796,841

SECTION VII
CRITERIA & STANDARDS

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	5,484.36	5,553.03		
	Charter School	0.00	0.00		
	Total ADA	5,484.36	5,553.03	1.3%	Met
1st Subsequent Year (2023-24)	District Regular	5,553.03	5,553.03		
	Charter School				
	Total ADA	5,553.03	5,553.03	0.0%	Met
2nd Subsequent Year (2024-25)	District Regular	5,553.03	5,553.03		
	Charter School				
	Total ADA	5,553.03	5,553.03	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	5,933.00	2.6%	Not Met
	Charter School			
	Total Enrollment	5,933.00		
1st Subsequent Year (2023-24)	District Regular	5,933.00	2.6%	Not Met
	Charter School			
	Total Enrollment	5,933.00		
2nd Subsequent Year (2024-25)	District Regular	5,933.00	2.6%	Not Met
	Charter School			
	Total Enrollment	5,933.00		

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment has increased due to more students enrolling /new housing developments and new transitional kindergarten requirements.

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	5,404	5,667	
Charter School			
Total ADA/Enrollment	5,404	5,667	95.4%
Second Prior Year (2020-21)			
District Regular	5,404	5,703	
Charter School			
Total ADA/Enrollment	5,404	5,703	94.8%
First Prior Year (2021-22)			
District Regular	5,184	5,983	
Charter School			
Total ADA/Enrollment	5,184	5,983	86.6%
Historical Average Ratio:			92.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.8%

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 A1, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	5,553	6,090		
Charter School	0			
Total ADA/Enrollment	5,553	6,090	91.2%	Met
1st Subsequent Year (2023-24)				
District Regular	5,484	6,090		
Charter School				
Total ADA/Enrollment	5,484	6,090	90.0%	Met
2nd Subsequent Year (2024-25)				
District Regular	5,484	6,090		
Charter School				
Total ADA/Enrollment	5,484	6,090	90.0%	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.

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	64,067,532.00	67,545,088.00	5.4%	Not Met
1st Subsequent Year (2023-24)	65,309,061.00	67,936,955.00	4.0%	Not Met
2nd Subsequent Year (2024-25)	67,903,129.00	70,796,841.00	4.3%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The Change in COLA and the compounding of Covid ADA relief that the Governor released after the Budget Adoption has caused a change of more than 2% in the projected LCFF revenue.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2019-20)	40,544,249.47	
Second Prior Year (2020-21)	39,402,494.77	45,234,200.25	87.1%
First Prior Year (2021-22)	40,722,606.00	48,058,573.00	84.7%
	Historical Average Ratio:		86.0%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.0% to 89.0%	83.0% to 89.0%	83.0% to 89.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999)	Total Expenditures (Form 011, Objects 1000-7499)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	46,884,902.00	54,855,195.00	85.5%	Met	
1st Subsequent Year (2023-24)	49,890,374.00	58,294,055.00	85.6%	Met	
2nd Subsequent Year (2024-25)	50,778,194.00	59,682,704.00	85.1%	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)	3,471,965.00	5,286,412.00	52.3%	Yes
1st Subsequent Year (2023-24)	3,471,965.00	5,371,429.00	54.7%	Yes
2nd Subsequent Year (2024-25)	2,630,250.00	5,871,429.00	123.2%	Yes

Explanation:
(required if Yes)

At Adopted Budget Federal Funded ESSER had not yet been budgeted fully. In First interim we are budgeting prior year revenue from Title funds and ESSER funds as we receive them.

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

Current Year (2022-23)	7,048,821.00	9,434,193.00	33.8%	Yes
1st Subsequent Year (2023-24)	7,062,034.00	9,275,801.00	31.3%	Yes
2nd Subsequent Year (2024-25)	5,797,295.00	9,836,206.00	69.7%	Yes

Explanation:
(required if Yes)

At Adopted Budget the State funded ELO, ELOP and Arts & Music Instr. Materials Grant had not been budgeted fully. In First Interim we are budgeting these funds to use them for approved related uses.

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

Current Year (2022-23)	6,689,479.00	7,259,033.00	8.5%	Yes
1st Subsequent Year (2023-24)	6,880,206.00	7,597,413.00	10.4%	Yes
2nd Subsequent Year (2024-25)	7,031,321.00	7,628,369.00	8.5%	Yes

Explanation:
(required if Yes)

At Budget Adoption local revenue is based on estimated allocations. Revenue from donations are budgeted conservatively until actual cash is received.

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

Current Year (2022-23)	1,574,124.00	2,501,282.00	58.9%	Yes
1st Subsequent Year (2023-24)	1,600,000.00	1,687,724.00	5.5%	Yes
2nd Subsequent Year (2024-25)	1,574,000.00	1,708,356.00	8.5%	Yes

Explanation:
(required if Yes)

At First Interim the budget was increased to account for ELO, ELOP and Arts & Music Instr. Materials Grant used to purchase books and instructional materials for Expanded Learning Opportunities.

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

Current Year (2022-23)	15,345,956.00	17,764,617.00	15.8%	Yes
1st Subsequent Year (2023-24)	13,488,498.14	17,514,937.00	29.9%	Yes
2nd Subsequent Year (2024-25)	13,680,132.00	18,474,496.00	35.0%	Yes

Explanation:
(required if Yes)

At First Interim our NPS and NPA costs were much more than anticipated.

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)	17,210,265.00	21,979,638.00	27.7%	Not Met
1st Subsequent Year (2023-24)	17,414,205.00	22,244,643.00	27.7%	Not Met
2nd Subsequent Year (2024-25)	15,458,866.00	23,336,004.00	51.0%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	16,920,080.00	20,265,899.00	19.8%	Not Met
1st Subsequent Year (2023-24)	15,088,498.14	19,202,661.00	27.3%	Not Met
2nd Subsequent Year (2024-25)	15,254,132.00	20,182,852.00	32.3%	Not Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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.

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>At Adopted Budget Federal Funded ESSER had not yet been budgeted fully. In First interim we are budgeting prior year revenue from Title funds and ESSER funds as we receive them.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>At Adopted Budget the State funded ELO, ELOP and Arts & Music Instr. Materials Grant had not been budgeted fully. In First Interim we are budgeting these funds to use them for approved related uses.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>At Budget Adoption local revenue is based on estimated allocations. Revenue from donations are budgeted conservatively until actual cash is received.</p>

- 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.

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>At First Interim the budget was increased to account for ELO, ELOP and Arts & Music Inst. Materials Grant used to purchase books and instructional materials for Expanded Learning Opportunities.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>At First Interim our NPS and NPA costs were much more than anticipated.</p>

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.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,392,020.90	2,134,674.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,122,092.00	

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

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

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

This decrease will be adjusted at Second interim Reporting.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.5%	9.8%	11.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.2%	3.3%	3.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in	Total Unrestricted			
	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)	1,860,413.00	54,855,195.00	N/A	Met	
1st Subsequent Year (2023-24)	607,839.00	58,294,055.00	N/A	Met	
2nd Subsequent Year (2024-25)	2,034,081.00	59,682,704.00	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		Status
	(Form 011, Line F2) (Form MYPI, Line D2)		
Current Year (2022-23)	10,632,627.00	Met	
1st Subsequent Year (2023-24)	9,993,321.00	Met	
2nd Subsequent Year (2024-25)	11,137,633.00	Met	

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2022-23)	10,867,294.63	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.)	5,553.03	5,553.03	5,553.03
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds	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)	89,437,356.00	92,610,680.00	94,822,118.00
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)	89,437,356.00	92,610,680.00	94,822,118.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,683,120.68	2,778,320.40	2,844,663.54

6. Reserve Standard - by Amount
(\$75,000 for districts with less than 1,001 ADA, else 0)

7. **District's Reserve Standard**
(Greater of Line B5 or Line B6)

0.00	0.00	0.00
2,683,120.68	2,778,320.40	2,844,663.54

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2022-23)	(2023-24)	(2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	8,485,946.00	9,093,785.00	11,127,866.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	8,485,946.00	9,093,785.00	11,127,866.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.49%	9.82%	11.74%
District's Reserve Standard (Section 10B, Line 7):	2,683,120.68	2,778,320.40	2,844,663.54
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?

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?

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)

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)?

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)	(14,281,442.00)	(14,292,158.00)	.1%	10,716.00	Met
1st Subsequent Year (2023-24)	(13,032,559.00)	(14,058,472.00)	7.9%	1,025,913.00	Not Met
2nd Subsequent Year (2024-25)	(13,266,516.00)	(14,194,828.00)	7.0%	928,312.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	1,239,382.00	1,239,382.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	700,000.00	700,000.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	700,000.00	700,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The cost of SCOE programs have increased substantially from 21-22 to 22-23.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	29	Fund 51	Fund 51	171,055,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		01/0000/8011,804x	01/2x60	613,705

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022-23
TOTAL:				171,668,705

Type of Commitment (continued)	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	14,112,971	11,842,638	11,501,173	11,159,708
Supp Early Retirement Program	0	3,000	3,000	3,000
State School Building Loans				
Compensated Absences	613,705	613,705	613,705	613,705

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Total Annual Payments:	14,726,676	12,459,343	12,117,878	11,776,413

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?

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities	Budget Adoption		
	(Form 01CS, Item S7A)	First Interim	
a. Total OPEB liability	11,502,338.00	11,502,338.00	Data must be entered.
b. OPEB plan(s) fiduciary net position (if applicable)		0.00	
c. Total/Net OPEB liability (Line 2a minus Line 2b)	11,502,338.00	11,502,338.00	

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

Actuarial	Actuarial
-----------	-----------

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

Jun 30, 2021	Jun 30, 2021
--------------	--------------

3 OPEB Contributions

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

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
Current Year (2022-23)	0.00	0.00
1st Subsequent Year (2023-24)	0.00	0.00
2nd Subsequent Year (2024-25)	0.00	0.00

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

Current Year (2022-23)	655,940.00	650,824.00
1st Subsequent Year (2023-24)	501,920.00	496,083.00
2nd Subsequent Year (2024-25)	327,339.00	321,326.00

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

Current Year (2022-23)	655,940.00	655,940.00
1st Subsequent Year (2023-24)	501,920.00	496,083.00
2nd Subsequent Year (2024-25)	327,339.00	321,326.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	47	47
1st Subsequent Year (2023-24)	32	32
2nd Subsequent Year (2024-25)	21	21

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

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

3 Self-Insurance Contributions

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

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

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	322.6	334.3	330.3	330.3

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

n/a

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

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

If No, complete questions 6 and 7.

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

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:

Apr 19, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

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)?

Yes	Yes	No
-----	-----	----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes

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?

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

Yes

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	186.4	187.0	187.0	187.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

7. Amount included for any tentative salary schedule increases

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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	55.6	68.5	61.5	61.5

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="No"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="No"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <input type="text" value="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? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="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.) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="No"/> |

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

Comments:
(optional)

SECTION VII

CASH FLOW

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		November								
A. BEGINNING CASH			8,346,366.34	5,765,497.41	(374,288.47)	(1,762,311.56)	(5,470,255.76)	(5,436,476.79)	11,587,000.75	8,935,559.75
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,325,215.00	1,231,996.00	4,015,819.00	2,385,386.00	2,385,386.00	2,950,000.00	2,385,386.00	3,000,000.00
Property Taxes	8020-8079			54,895.33	89,621.30	57,896.13	74,153.73	19,500,000.00	100,000.00	120,000.00
Miscellaneous Funds	8080-8099		321,589.00	143,807.00	(226,122.00)	(635,986.00)	(150,748.00)	(150,748.00)	(150,748.00)	(150,748.00)
Federal Revenue	8100-8299		256,172.55	458,246.03	649,950.12	(836,579.28)	580,293.88		600,000.00	100,000.00
Other State Revenue	8300-8599		268,453.06	142,077.00	573,082.00	910,904.89	3,235,603.00	1,000,000.00	1,500,000.00	300,000.00
Other Local Revenue	8600-8799		571,546.85	214,214.39	426,061.16	735,787.67	433,402.57	1,100,000.00	600,000.00	115,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979				(835.33)	835.33				
TOTAL RECEIPTS			2,742,976.46	2,245,235.75	5,527,576.25	2,618,244.74	6,558,091.18	24,399,252.00	5,034,638.00	3,484,252.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		432,507.10	2,857,944.35	2,821,005.62	2,909,840.75	3,264,016.05	3,000,000.00	3,000,000.00	3,000,000.00
Classified Salaries	2000-2999		411,625.12	915,506.10	809,128.31	832,658.76	1,048,115.52	832,659.00	850,000.00	850,000.00
Employee Benefits	3000-3999		492,059.45	1,840,438.96	1,920,764.77	1,992,968.27	2,026,235.74	1,992,969.00	2,000,000.00	2,000,000.00
Books and Supplies	4000-4999		26,013.44	150,247.55	319,837.70	295,574.41	115,941.49	100,000.00	200,000.00	300,000.00
Services	5000-5999		535,179.37	1,205,777.14	2,480,106.63	1,254,984.64	1,473,355.76	1,500,000.00	1,500,000.00	1,500,000.00
Capital Outlay	6000-6599			32,941.00						
Other Outgo	7000-7499		1,155.00	1,155.00	2,079.00	2,079.00	2,079.00	2,079.00	2,079.00	2,079.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,898,539.48	7,004,010.10	8,352,922.03	7,288,105.83	7,929,743.56	7,427,707.00	7,552,079.00	7,652,079.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(5,000.00)								
Accounts Receivable	9200-9299	(10,824,169.40)	479,559.44	197,985.15	104,399.22	2,211,867.29	1,268,395.90	51,573.00		
Due From Other Funds	9310	(814,288.00)				814,288.00				
Stores	9320									
Prepaid Expenditures	9330	(189,623.85)	189,623.85							

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	(7,491.00)								
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(11,840,572.25)	669,183.29	197,985.15	104,399.22	3,026,155.29	1,268,395.90	51,573.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(7,961,770.55)	4,094,489.20	1,578,996.68	(1,338,450.47)	184,201.99	(137,035.45)	(359.54)	134,000.00	(190,000.00)
Due To Other Funds	9610	(1,040,621.71)				1,040,621.71				
Current Loans	9640									
Unearned Revenues	9650	(844,941.70)			5,527.00	839,414.70				
Deferred Inflows of Resources	9690									
SUBTOTAL		(9,847,333.96)	4,094,489.20	1,578,996.68	(1,332,923.47)	2,064,238.40	(137,035.45)	(359.54)	134,000.00	(190,000.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(1,993,238.29)	(3,425,305.91)	(1,381,011.53)	1,437,322.69	961,916.89	1,405,431.35	51,932.54	(134,000.00)	190,000.00
E. NET INCREASE/DECREASE (B - C + D)			(2,580,868.93)	(6,139,785.88)	(1,388,023.09)	(3,707,944.20)	33,778.97	17,023,477.54	(2,651,441.00)	(3,977,827.00)
F. ENDING CASH (A + E)			5,765,497.41	(374,288.47)	(1,762,311.56)	(5,470,255.76)	(5,436,476.79)	11,587,000.75	8,935,559.75	4,957,732.75
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):		November							
A. BEGINNING CASH		4,957,732.75	2,981,016.75	10,429,823.75	7,503,630.75				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	6,500,000.00	3,300,000.00	3,300,000.00	3,775,515.00	0.00		36,554,703.00	36,554,703.00
Property Taxes	8020-8079	80,000.00	10,000,000.00	400,000.00	513,818.51			30,990,385.00	30,990,385.00
Miscellaneous Funds	8080-8099	(255,000.00)	(135,000.00)	(135,000.00)	490,975.00			(1,033,729.00)	(1,033,729.00)
Federal Revenue	8100-8299		1,500,000.00	175,000.00	1,803,328.70			5,286,412.00	5,286,412.00
Other State Revenue	8300-8599	300,000.00	300,000.00		904,073.05			9,434,193.00	9,434,193.00
Other Local Revenue	8600-8799	650,000.00	500,000.00	400,000.00	1,513,020.36			7,259,033.00	7,259,033.00
Interfund Transfers In	8910-8929				1,239,382.00			1,239,382.00	1,239,382.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		7,275,000.00	15,465,000.00	4,140,000.00	10,240,112.62	0.00	0.00	89,730,379.00	89,730,379.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,000,000.00	2,866,193.00	2,866,193.00	2,866,194.13	0.00		32,883,894.00	32,883,894.00
Classified Salaries	2000-2999	850,000.00	850,000.00	850,000.00	1,150,765.19			10,250,458.00	10,250,458.00
Employee Benefits	3000-3999	2,000,000.00	2,000,000.00	2,000,000.00	5,722,227.81			25,987,664.00	25,987,664.00
Books and Supplies	4000-4999	200,000.00	300,000.00	100,000.00	159,000.41	234,667.00		2,501,282.00	2,501,282.00
Services	5000-5999	1,500,000.00	2,000,000.00	1,250,000.00	1,565,213.46			17,764,617.00	17,764,617.00
Capital Outlay	6000-6599							32,941.00	32,941.00
Other Outgo	7000-7499	1,716.00						16,500.00	16,500.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		7,551,716.00	8,016,193.00	7,066,193.00	11,463,401.00	234,667.00	0.00	89,437,356.00	89,437,356.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				5,000.00			5,000.00	
Accounts Receivable	9200-9299				6,510,389.40			10,824,169.40	
Due From Other Funds	9310							814,288.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							189,623.85	
Other Current Assets	9340				7,491.00			7,491.00	
Lease Receivable	9380							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	6,522,880.40	0.00	0.00	11,840,572.25	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,700,000.00			1,935,928.14			7,961,770.55	
Due To Other Funds	9610							1,040,621.71	
Current Loans	9640							0.00	
Unearned Revenues	9650							844,941.70	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,700,000.00	0.00	0.00	1,935,928.14	0.00	0.00	9,847,333.96	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,700,000.00)	0.00	0.00	4,586,952.26	0.00	0.00	1,993,238.29	
E. NET INCREASE/DECREASE (B - C + D)		(1,976,716.00)	7,448,807.00	(2,926,193.00)	3,363,663.88	(234,667.00)	0.00	2,286,261.29	293,023.00
F. ENDING CASH (A + E)		2,981,016.75	10,429,823.75	7,503,630.75	10,867,294.63				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,632,627.63	

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			10,867,294.63	10,867,294.63	10,867,294.63	10,867,294.63	10,867,294.63	10,867,294.63	10,867,294.63	10,867,294.63
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
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			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	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									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			10,867,294.63	10,867,294.63	10,867,294.63	10,867,294.63	10,867,294.63	10,867,294.63	10,867,294.63	10,867,294.63
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		10,867,294.63	10,867,294.63	10,867,294.63	10,867,294.63				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	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 Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
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	
<u>Nonoperating</u>									
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)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		10,867,294.63	10,867,294.63	10,867,294.63	10,867,294.63				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,867,294.63	

SECTION IX
MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTIONS
2022-23 1st Interim Report

DISTRICT ASSUMPTIONS

The District used the School Services Dashboard 2022-23 Governor’s Proposed State Budget version as the basis for the Multi-Year Projections.

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Statutory COLA	6.56%	5.38%	4.02%
LCFF Investment	6.70%		
Funded COLA	13.26%	5.38%	4.02%
Lottery-Unrestricted	\$170.00	\$170.00	\$170.00
Lottery-Restricted	\$ 67.00	\$ 67.00	\$ 67.00
10-Year Treas Int Rate	3.20%	2.85%	2.68%
CA Consumer Price Index	5.75%	2.58%	2.20%

PROJECTED ENROLLMENT:

	Total District Enrollment	CBEDS	County Enrollment	Total Enrollment
2022-23	6,090	6,090	30	6,120
2023-24	6,090	6,090	30	6,120
2024-25	6,090	6,090	30	6,120

County enrollment consists of students in county-operated special education programs.

Current enrollment is based on CBEDS count. This year was the first of Mandatory Transitional Kindergarten, this has increased our enrollment along with an increase in Grades K-12. The district is projecting flat enrollment for 2023-24 and 2024-25.

The enacted state budget incorporates the Governor’s proposal of allowing school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years’ ADA. It also includes the provision of amending the 2021-22 LCFF calculation to utilize the greater of 2021-22 ADA or the 2019-20 attendance rate applied to the 2021-22 enrollment. Please note that due to its uncertainty of being approved and not knowing how it would be implemented, this proposal was not included in the district’s adopted budget or 45-day revision.

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Projected P-2 ADA	5,553	5,553	5,553
County ADA (includes ESY)	<u>26</u>	<u>26</u>	<u>26</u>
Total ADA	<u>5,579</u>	<u>5,579</u>	<u>5,579</u>
Total Funded ADA	<u>5,695</u>	<u>5,616</u>	<u>5,634</u>
Funded ADA methodology	Prior year ADA	Current year ADA	3-PY Average

REVENUE:

LCFF Funding: The LCFF multiplies grade level base grants by the average daily attendance (ADA) tied to the specific grade level groupings to establish the funding.

For Supplemental Grant funds, ADA at each grade level is multiplied by the unduplicated count percentage. The result is added to the base grant target. These funds are to be spent on expanded services for the unduplicated count students.

The unduplicated count consists of students who are eligible for Free and Reduced price meals, foster children and English language learners. Each child may only be counted once (unduplicated count). The unduplicated count factor is a three-year rolling average based on the current year and two prior years.

Current Year	2022-23	2023-24	2024-25
Projected Unduplicated Pupil %	46.09%	44.74%	44.41%

Please note that the LCFF hold harmless provision does not include the unduplicated count percentage. Any drop in actual percentage will result in a reduction of funding

The unduplicated count is well below the 55% threshold for Concentration Grant Funds, so we do not project receipt of these funds in the foreseeable future.

Federal Revenue: All Federal Revenue is based on 2022-23 estimated allocations. We account for ESSER II and III, as we receive actual cash or as we budget to spend it as the timeline for the expenditure of these Federal Funds cross several fiscal years. These funds are restricted and cannot be used for salary increases.

Other State Revenue: Other State Revenue is based on 2022-23 allocations as currently reported by the State for the remaining state categorical programs, including the mandated cost block grant, Arts Music & Instructional Materials Block Grant, Learning Recovery Emergency Block Grant, After School Education and Safety (ASES), lottery funds, state special education funds, and the Career Technical Education Incentive Grant.

Lottery revenue is based on the Dartboard rates and projected enrollment and ADA shown above.

Other Local Revenue: Local Revenue is based on 2022-23 estimated allocations. Revenue from donations is budgeted conservatively until actual cash is received. Interest income is based on somewhat higher expected cash balances.

Local revenue in each year includes \$1.3 million in parcel tax revenue which extends until 2025.

Local revenue includes \$1,244,240 in 2022-23 in casino impact mitigation funds from the Federated Indians of Graton Rancheria. Future funding is dependent on the casino's ability to remain open and the level of revenues they receive.

Other Financing Sources: Transfers In are the contributions to the Routine Restricted Maintenance Account (RRMA) of the contractual redevelopment funds received in Fund 40, the Special Reserve for Capital Outlay Projects. These transfers are projected at \$700,000 each year.

Under the State requirement for RRMA contributions, the District must contribute a minimum of 3% of general fund expenditures and other financing uses in 2022-23 (including the amount transferred from Fund 40), which meets the requirement.

EXPENDITURES:

Salaries: 2022 is based on the following general fund FTEs:

Certificated	340.60
Classified	209.23
Management & Confidential	<u>70.50</u>
Total	620.33

All projection years include estimated step and column increases based on historic costs.

Benefits: We used the following mandatory benefit rates for 2022-23:

Medicare	1.45%
OASDI	6.20%
SUI	0.50%
Workers' Comp	1.49%

We have used the following announced rates in the Multi-Year Projections:

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
CalSTRS	19.10%	19.10%	19.10%
CalPERS	25.37%	25.20%	24.60%

Please note that the projected STRS and PERS rates are based on the School Services Dartboard for the 2022-23 Governor's Proposed State Budget.

The 2022-23 projection reflects the actual rates for the October 1, 2022 health and welfare plan renewal. The premium for the Kaiser 4 medical insurance plan, which determines the cap on medical insurance, did have a rate increase of 5%. The projections include a 4% increase to health benefit premiums in 2023-24 and 2024-25. The projections reflect the 85% limit on the District contribution toward composite medical premiums for all covered employees on an ongoing basis and 90% limit on dental, vision and life insurance premiums.

Supplies: All projected years' supply allocations are based on the current year, after removing carryover and expiring programs and grants. Expenditures of donated funds are budgeted at the time the funds are received.

Capital Outlay: No capital expenditures are projected in 2023-24 and beyond.

Other Outgo & Transfers Out: There are a few restricted categorical programs that transfer indirect costs to the unrestricted General Fund

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	65,477,220.00	3.76%	67,936,955.00	4.21%	70,796,841.00
2. Federal Revenues	8100-8299	53,066.00	0.00%	53,066.00	0.00%	53,066.00
3. Other State Revenues	8300-8599	1,781,934.00	(.34%)	1,775,801.00	3.40%	1,836,206.00
4. Other Local Revenues	8600-8799	3,156,164.00	1.22%	3,194,544.00	.97%	3,225,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	539,382.00	(100.00%)	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	(14,292,158.00)	(1.64%)	(14,058,472.00)	.97%	(14,194,828.00)
6. Total (Sum lines A1 thru A5c)		56,715,608.00	3.85%	58,901,894.00	4.78%	61,716,785.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,692,491.00		26,332,657.00
b. Step & Column Adjustment				357,594.00		382,197.00
c. Cost-of-Living Adjustment				1,282,572.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,692,491.00	6.64%	26,332,657.00	1.45%	26,714,854.00
2. Classified Salaries						
a. Base Salaries				5,942,693.00		6,315,555.00
b. Step & Column Adjustment				81,293.00		86,885.00
c. Cost-of-Living Adjustment				291,569.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,942,693.00	6.27%	6,315,555.00	1.38%	6,402,440.00
3. Employee Benefits	3000-3999	16,249,718.00	6.11%	17,242,162.00	2.43%	17,660,900.00
4. Books and Supplies	4000-4999	667,693.00	3.00%	687,724.00	3.00%	708,356.00
5. Services and Other Operating Expenditures	5000-5999	7,485,354.00	5.51%	7,897,711.00	6.06%	8,376,408.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,500.00	6.06%	17,500.00	8.57%	19,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(199,254.00)	0.00%	(199,254.00)	0.00%	(199,254.00)
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)		54,855,195.00	6.27%	58,294,055.00	2.38%	59,682,704.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,860,413.00		607,839.00		2,034,081.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,625,533.00		8,485,946.00		9,093,785.00
2. Ending Fund Balance (Sum lines C and D1)		8,485,946.00		9,093,785.00		11,127,866.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 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	0.00				
2. Unassigned/Unappropriated	9790	8,485,946.00		9,093,785.00		11,127,866.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,485,946.00		9,093,785.00		11,127,866.00
E. AVAILABLE RESERVES						
1. General Fund						
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	8,485,946.00		9,093,785.00		11,127,866.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		8,485,946.00		9,093,785.00		11,127,866.00
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	1,034,139.00	5.38%	1,089,776.00	4.02%	1,133,585.00
2. Federal Revenues	8100-8299	5,233,346.00	1.62%	5,318,363.00	9.40%	5,818,363.00
3. Other State Revenues	8300-8599	7,652,259.00	(1.99%)	7,500,000.00	6.67%	8,000,000.00
4. Other Local Revenues	8600-8799	4,102,869.00	7.31%	4,402,869.00	0.00%	4,402,869.00
5. Other Financing Sources						
a. Transfers In	8900-8929	700,000.00	0.00%	700,000.00	0.00%	700,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	14,292,158.00	(1.64%)	14,058,472.00	.97%	14,194,828.00
6. Total (Sum lines A1 thru A5c)		33,014,771.00	.17%	33,069,480.00	3.57%	34,249,645.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,191,403.00		8,698,208.00
b. Step & Column Adjustment				110,495.00		118,097.00
c. Cost-of-Living Adjustment				396,310.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,191,403.00	6.19%	8,698,208.00	1.36%	8,816,305.00
2. Classified Salaries						
a. Base Salaries				4,307,765.00		4,576,392.00
b. Step & Column Adjustment				58,567.00		62,597.00
c. Cost-of-Living Adjustment				210,060.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,307,765.00	6.24%	4,576,392.00	1.37%	4,638,989.00
3. Employee Benefits	3000-3999	9,737,946.00	5.01%	10,225,545.00	1.58%	10,386,778.00
4. Books and Supplies	4000-4999	1,833,589.00	(45.46%)	1,000,000.00	0.00%	1,000,000.00
5. Services and Other Operating Expenditures	5000-5999	10,279,263.00	(6.44%)	9,617,226.00	5.00%	10,098,088.00
6. Capital Outlay	6000-6999	32,941.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	199,254.00	0.00%	199,254.00	0.00%	199,254.00
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)						
11. Total (Sum lines B1 thru B10)		34,582,161.00	(.77%)	34,316,625.00	2.40%	35,139,414.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,567,390.00)		(1,247,145.00)		(889,769.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,714,071.00		2,146,681.00		899,536.00
2. Ending Fund Balance (Sum lines C and D1)		2,146,681.00		899,536.00		9,767.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,146,681.00		899,536.00		9,767.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,146,681.00		899,536.00		9,767.00
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	66,511,359.00	3.78%	69,026,731.00	4.21%	71,930,426.00
2. Federal Revenues	8100-8299	5,286,412.00	1.61%	5,371,429.00	9.31%	5,871,429.00
3. Other State Revenues	8300-8599	9,434,193.00	(1.68%)	9,275,801.00	6.04%	9,836,206.00
4. Other Local Revenues	8600-8799	7,259,033.00	4.66%	7,597,413.00	.41%	7,628,369.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,239,382.00	(43.52%)	700,000.00	0.00%	700,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		89,730,379.00	2.50%	91,971,374.00	4.34%	95,966,430.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,883,894.00		35,030,865.00
b. Step & Column Adjustment				468,089.00		500,294.00
c. Cost-of-Living Adjustment				1,678,882.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,883,894.00	6.53%	35,030,865.00	1.43%	35,531,159.00
2. Classified Salaries						
a. Base Salaries				10,250,458.00		10,891,947.00
b. Step & Column Adjustment				139,860.00		149,482.00
c. Cost-of-Living Adjustment				501,629.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,250,458.00	6.26%	10,891,947.00	1.37%	11,041,429.00
3. Employee Benefits	3000-3999	25,987,664.00	5.70%	27,467,707.00	2.11%	28,047,678.00
4. Books and Supplies	4000-4999	2,501,282.00	(32.53%)	1,687,724.00	1.22%	1,708,356.00
5. Services and Other Operating Expenditures	5000-5999	17,764,617.00	(1.41%)	17,514,937.00	5.48%	18,474,496.00
6. Capital Outlay	6000-6999	32,941.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	16,500.00	6.06%	17,500.00	8.57%	19,000.00
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)		89,437,356.00	3.55%	92,610,680.00	2.39%	94,822,118.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		293,023.00		(639,306.00)		1,144,312.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,339,604.00		10,632,627.00		9,993,321.00
2. Ending Fund Balance (Sum lines C and D1)		10,632,627.00		9,993,321.00		11,137,633.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,146,681.00		899,536.00		9,767.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	8,485,946.00		9,093,785.00		11,127,866.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,632,627.00		9,993,321.00		11,137,633.00
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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	8,485,946.00		9,093,785.00		11,127,866.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		8,485,946.00		9,093,785.00		11,127,866.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.49%		9.82%		11.74%
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)						
		5,553.03		5,553.03		5,553.03
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		89,437,356.00		92,610,680.00		94,822,118.00
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)		89,437,356.00		92,610,680.00		94,822,118.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,683,120.68		2,778,320.40		2,844,663.54
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,683,120.68		2,778,320.40		2,844,663.54
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SECTION X

SCHOOL SERVICES DARTBOARD

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

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

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

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

*Average daily attendance (ADA)

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

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

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

²Amount represents the 2021-22 statutory COLA of 1:70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

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

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

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

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

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

APPENDIX
LCFF ACRONYMS

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
ADC	Actuarially Determined Contribution
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AMT	Alternative Minimum Tax
AP	Advanced Placement
API	Academic Performance Index
ARC	Annual Required Contribution
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CaIPERS	California Public Employees' Retirement System
CaSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CaWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement

CBEDS California Basic Educational Data System
CBEST California Basic Education Skills Test
CBIS Course-based Independent Study
CCC California Community Colleges
CCEE California Collaborative for Educational Excellence
CCR California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA California County Superintendents Educational Services Association
CCSS Common Core State Standards
CDE California Department of Education
CEA Current Expense of Education
CEC California Energy Commission
CELDT California English Language Development Test
CEP Community Eligibility Provision
CFR Code of Federal Regulations
CFT California Federation of Teachers
CHIP Children’s Health Insurance Program
CLAD Crosscultural, Language, and Academic Development
CMIS Compliance Monitoring, Interventions, and Sanctions
CNIPS Child Nutrition Information Payment System
COE County Office of Education
COLA Cost-of-Living Adjustment
COP Certificate of Participation
CPI Consumer Price Index
CPR California Performance Review
CR Continuing Resolution
CSAM California School Accounting Manual
CSBA California School Boards Association
CSEA California School Employees Association
CSET California Subject Examination for Teachers
CSFG Charter School Facility Grant
CSFGP Charter School Facility Grant Program
CSIS California School Information Services
CSR Class-Size Reduction or Comprehensive School Reform
CST California Standards Test
CSTP California Standards for the Teaching Profession
CTA California Teachers Association
CTC Commission on Teacher Credentialing
CTE Career Technical Education
CTEIG Career Technical Education Incentive Grant
CTO Compensatory Time Off
DAC District Advisory Committee

DACA Deferred Action for Childhood Arrivals
DAIT District Assistance and Intervention Team
DGS Department of General Services
DIR Department of Industrial Relations
DIS Designated Instruction and Services
DMP Deferred Maintenance Program
DOF Department of Finance
DOJ Department of Justice
DOL Department of Labor
DSA Division of the State Architect
DSS Department of Social Services
EAAP Education Audit Appeals Panel
E.C. Education Code
ECE Early Childhood Education
ED U.S. Department of Education
EDGAR Education Department General Administrative Regulation
EEOC Equal Employment Opportunity Commission
EERA Educational Employment Relations Act
EIA Economic Impact Aid
EL English Learner or (ELL- English Language Learner)
ELA English Language Arts
ELAC English Language Advisory Committee
ELAP English Language Acquisition Program
ELPAC English Language Proficiency Assessment for California
EPA Education Protection Account
ERAF Education Revenue Augmentation Fund
ERP Economic Recovery Payment or Emergency Repair Program
ERT Economic Recovery Target
ESEA Elementary and Secondary Education Act
ESL English as a Second Language
ESSA Every Student Succeeds Act
ESY Extended School Year
FAPE Free and Appropriate Public Education
FCMAT Fiscal Crisis & Management Assistance Team
FERPA Family Educational Rights and Privacy Act
FLSA Fair Labor Standards Act
FPM Federal Program Monitoring
FRPM Free and Reduced-Price Meals
FTE Full-Time Equivalent
GAAP Generally Accepted Accounting Principles
GASB Governmental Accounting Standards Board

GATE..... Gifted and Talented Education
GDP..... Gross Domestic Product
GSA..... Grade Span Adjustment
GO..... General Obligation (Bond)
GPA..... Governor’s Performance Award Program
HOUSSE High Objective Uniform State Standard of Evaluation
HQT Highly Qualified Teacher
HRA..... Health Reimbursement Arrangement
HSA..... Health Savings Account
IDEA..... Individuals with Disabilities Education Act
IEP..... Individualized Education Program
IHSS In-Home Support Services
II/USP Immediate Intervention/Underperforming Schools Program
IMFRP Instructional Materials Funding Realignment Program
ISP..... Identified Student Percentage
JLBC Joint Legislative Budget Committee
JPA..... Joint Powers Agreement or Joint Powers Authority
LAIF..... Local Agency Investment Fund
LAO..... Legislative Analyst’s Office
LCAP..... Local Control and Accountability Plan
LCFF Local Control Funding Formula
LCI..... Licensed Children’s Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA Local Educational Agency
LEP..... Limited English Proficient
LPP..... Lease Purchase Program
LRE Least Restrictive Environment
MAA Medi-Cal Administrative Activities
MBG Mandate Block Grant
MEP..... Migrant Education Program
MOU Memorandum of Understanding
MPP..... Minimum Proportionality Percentage
MSA..... Minimum State Aid
MTSS..... Multi-Tiered Systems of Support
MYP..... Multiyear Projection
NAEP..... National Assessment of Educational Progress
NCES..... National Center for Education Statistics
NCLB..... No Child Left Behind
NPS/A..... Nonpublic School/Agency
NSS Necessary Small School or Necessary Small SELPA
OAL..... Office of Administrative Law

OMB Office of Management and Budget
OPEB Other Postemployment Benefits
OPSC Office of Public School Construction
P-1 First Principal (Apportionment)
P-2 Second Principal (Apportionment)
PAR Peer Assistance and Review
PARS Public Agency Retirement Services
PCA Project Cost Account
PEPRA Public Employees' Pension Reform Act
PERB Public Employment Relations Board
PI Program Improvement
PIT Personal Income Tax
PKS Particular Kinds of Services
PL Public Law (federal law)
PL 81-874 Public Law 81-874 (Federal Impact Aid)
PMIA Pooled Money Investment Account
PMIB Pooled Money Investment Board
PPACA Patient Protection and Affordable Care Act
PPIC Public Policy Institute of California
PRSP Pension Rate Stabilization Plan
PSAA Public Schools Accountability Act
PSSSA Public School System Stabilization Account
PTA Parent Teachers Association
QCR Quality Control Review
QEIA Quality Education Investment Act
QRIS Quality Rating and Improvement Systems
QSCB Qualified School Construction Bonds
QZAB Qualified Zone Academy Bond
RDA Redevelopment Agency
REU Reserve for Economic Uncertainties
RFA Request for Application
RMR Regional Market Rate
ROC/P Regional Occupational Center/Program
RRMA Routine Restricted Maintenance Account
RSDSS Regional System of District and School Support
RSP Resource Specialist Program
RTI Response to Intervention
RTTT Race to the Top
S4 Statewide System of School Support
S/C Supplemental and Concentration Grant
SAB State Allocation Board

SACS..... Standardized Account Code Structure
SAIT School Assistance and Intervention Team
SARB School Attendance Review Board (County office level)
SART School Attendance Review Team (School site level)
SARC School Accountability Report Card
SAT-9 Stanford Achievement Test, Ninth Edition, Form T
SB Senate Bill
SBAC Smarter Balanced Assessment Consortium
SBE State Board of Education
SCA Senate Constitutional Amendment
SCE State Compensatory Education
SCO State Controller’s Office
SCR Senate Constitutional Resolution
SDC Special Day Class
SEA State Education Agency
SED Severely Emotionally Disturbed
SEIU Service Employees International Union
SELPA..... Special Education Local Plan Area
SERAF Supplemental Educational Revenue Augmentation Fund
SES Socioeconomic Status or Supplemental Educational Services
SFA School Food Authority
SFID School Facility Improvement District
SFP..... School Facility Program
SFSD School Fiscal Services Division of CDE
SFSF State Fiscal Stabilization Fund
SIG School Improvement Grant
SIP..... School Improvement Program
SLIBG..... School and Library Improvement Block Grant
SMAA..... School-Based Medi-Cal Administrative Activities
SPI..... State Superintendent of Public Instruction
SPSA..... Single Plan for Student Achievement
SRR Standard Reimbursement Rate
SSI/SSP..... Supplement Security Income/State Supplementary Payment
SST..... Student Study Team; also Student Success Team
STAR..... Standardized Testing and Reporting
STEM..... Science, Technology, Engineering, and Mathematics
STR Statewide Target Rate
SWD Students with Disabilities
SWP Schoolwide Program
TANF Temporary Assistance for Needy Families
TAS Targeted Assistance School

TIIG Targeted Instructional Improvement Grant
TK..... Transitional Kindergarten
TRANS..... Tax and Revenue Anticipation Notes
UP Unduplicated Pupil
UPP Unduplicated Pupil Percentage