

JUNCTION ELEMENTARY SCHOOL DISTRICT

2022-2023 SECOND INTERIM BUDGET

**Presented to the Board of Trustees
March 14, 2023**



*Empowering students to be life-long learners
And responsible citizens in our changing world*

**JUNCTION ELEMENTARY SCHOOL DISTRICT
BUDGET COMPOSITION
March 14, 2023**

The Second Interim Budget document reflects all expected revenues and planned expenditures for the 2022-2023 school year. The intent of these reports is to provide an “early warning” system to indicate whether a District can meet its current or future year financial obligations. This is the first of two interim financial reports presented to the Board of Directors for the 2022-23 year. The report provides financial information as of January 31, 2023.

The Second Interim Budget is presented based on the State’s Enacted 2022-23 Budget. It also includes assumptions and projections made with the best information available for the reporting period, and the documents attached are primarily State required reports, but also include District documents that provide additional related financial details. Key information includes the budget assumptions, multi-year projections, and cash flow reports.

Below are the planning factors from the 2022-2023 State Enacted Budget.

Planning Factors	2022-2023	2023-2024	2024-2025
LCFF Statutory COLA	6.56%	8.13%	3.54%
STRS Employer Rates	19.10%	19.10%	19.10%
PERS Employer Rates	25.37%	27.00%	28.10%
Lottery – Unrestricted per ADA	\$170	\$170	\$170
Lottery – Prop. 20 per ADA	\$67	\$67	\$67
Mandated Block Grant: K-8 per ADA	\$34.94	\$37.78	\$39.12
State Unemployment Insurance	0.50%	0.20%	0.20%

The Local Control Funding Formula (LCFF) for 2022-23 includes a 6.70% one-time augmentation to base grants.

Additional One Time Federal and State funds for 2022-2023 are the Art, Music & Instructional Materials Block Grant and the Learning Recovery Emergency Block Grant. These grants add \$471,600 to the district funds. Each grant has a different date for fully expending funds received and are restricted funds.



**JUNCTION ELEMENTARY SCHOOL DISTRICT
BUDGET COMPOSITION (cont.)
March 14, 2023**

ADA remains the most significant factor for determining district income. ADA, and not enrollment, is the factor which determines the number of funding days students generate. Schools receive most of their income based on attendance; a school district loses money for every day a student is absent. Since the State only pays the school based on actual attendance, not all of the costs of setting up the instructional program are recouped unless every student attends every day

Changes since the First Interim Budget was presented are:

- Loss of enrollment of approximately 10 students;
- Adjustments for vacant positions, sub costs and FMLA pay docks;
- Increase in Special Education OT and Speech Services;
- Increase in Utility costs;
- Fencing Project.

The District's Second Interim Budget includes an increase to ending fund balance in the amount of **\$313,120**. This takes into consideration all of the planning factors provided by the Governor's May Revise. The Second Interim Budget should be considered a "financial snapshot" on the date it is adopted by the Board of Trustees.

The Second Interim Budget has been prepared based on an estimated beginning (ending balance at June 30, 2022) of \$1.106 million. This figure is the beginning point of the fiscal year, considering the projected surplus, and will drive the ending balance for the budget year.

We estimate the 2022-2023 ending fund balance will be about \$1.42 million. The ending balance consists of various components including revolving cash, reserves for restricted programs, reserve for economic uncertainties, and board designated reserve items.

The ending fund balance includes \$745,301 of restricted one-time funds.

Multi-Year projections for 2023-2024 include adding an additional 7th Grade Teacher, Psych/Counselor, increasing the Music position to full-time, adding in Health & Welfare costs for classified staff that are six (6) hours or more and adjusting one-time funds. For 2024-2025, projections include an additional 8th Grade Teacher, TK Teacher, TK Aide and adjusting one-time funds.



**JUNCTION ELEMENTARY SCHOOL DISTRICT
COMPARISON OF REVENUES AND EXPENDITURES
2022-2023 SECOND INTERIM BUDGET
March 14, 2023**

		2022-2023 45 Day Revise			2022-2023 First Interim			2022-2023 Second Interim			Unrestricted Variance	Restricted Variance	Total Variance
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total			
REVENUES													
LCFF Revenue Sources	8010 - 8099	3,863,586	0	3,863,586	3,866,914	0	3,866,914	3,788,316	0	3,788,316	(78,598)	0	(78,598)
Federal Revenues	8100 - 8299	8,987	486,418	495,405	8,987	525,420	534,407	8,987	525,302	534,289	0	(118)	(118)
Other State Revenues	8300 - 8599	67,791	842,460	910,251	74,033	877,369	951,402	72,633	876,993	949,626	(1,400)	(376)	(1,776)
Other Local Revenues	8600 - 8799	266,596	247,597	514,193	330,230	276,836	607,066	319,872	279,089	598,961	(10,358)	2,253	(8,105)
Interfund Transfers In	8910 - 8929	9,551	0	9,551	9,551	0	9,551	9,551	0	9,551	0	0	0
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(585,619)	585,619	0	(723,654)	723,654	0	(829,896)	829,896	0	(106,242)	106,242	0
TOTAL REVENUES		3,630,892	2,162,094	5,792,986	3,566,061	2,403,279	5,969,340	3,369,463	2,511,280	5,880,743	(196,598)	108,001	(88,597)
EXPENDITURES													
Certificated Salaries	1000 - 1999	1,372,466	203,134	1,575,600	1,339,937	229,364	1,569,301	1,334,621	224,820	1,559,441	(5,316)	(4,544)	(9,860)
Classified Salaries	2000 - 2999	509,747	301,889	811,636	527,895	311,011	838,906	489,940	320,802	810,742	(37,955)	9,791	(28,164)
Employee Benefits	3000 - 3999	728,223	368,771	1,096,994	717,366	375,901	1,093,267	707,119	372,940	1,080,059	(10,247)	(2,961)	(13,208)
Books and Supplies	4000 - 4999	123,473	138,741	262,214	141,341	180,534	321,875	123,538	199,841	323,379	(17,803)	19,307	1,504
Services, Other Operating Expenses	5000 - 5999	687,365	574,841	1,262,206	735,182	790,781	1,525,963	771,268	845,511	1,616,779	36,086	54,730	90,816
Capital Outlay	6000 - 6999	0	97,395	97,395	0	114,947	114,947	0	152,772	152,772	0	37,825	37,825
Other Outgo (excluding indirect)	7100 - 7499	14,441	0	14,441	14,441	0	14,441	14,441	0	14,441	0	0	0
Direct Support / Indirect Costs	7300 - 7399	(26,513)	4,441	(22,072)	(21,993)	11,191	(10,802)	(21,856)	12,683	(9,173)	137	1,492	1,629
Interfund Transfers Out	7610 - 7629	19,183	0	19,183	19,183	0	19,183	19,183	0	19,183	0	0	0
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		3,428,385	1,689,212	5,117,597	3,473,352	2,013,729	5,487,081	3,438,254	2,129,369	5,567,623	(35,098)	115,640	80,542
NET INCREASE/DECREASE IN FUND BALANCE		202,507	472,882	675,389	92,709	389,550	482,259	(68,791)	381,911	313,120	(161,500)	(7,639)	(169,139)
BEGINNING BALANCE		612,753	323,999	936,752	743,425	363,390	1,106,815	743,425	363,390	1,106,815	0	0	0
Audit/Other Restatement Adjustments		0	0	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE		815,260	796,881	1,612,141	836,134	752,940	1,589,074	674,634	745,301	1,419,935	(161,500)	(7,639)	(169,139)
Components of Ending Fund Balance													
Reserved Rev Cash/Prepays/Stores	700	-	700	-	700	-	700	-	700	-	-	-	-
Economic Uncertainty	358,232	-	358,232	384,096	-	384,096	389,734	-	389,734	5,638	-	5,638	-
Board Designated	456,328	-	456,328	451,338	-	451,338	284,200	-	284,200	(167,138)	-	(167,138)	-
Designated Unrealized Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	796,881	796,881	-	752,940	752,940	-	745,301	745,301	-	(7,639)	(7,639)	-
Undesignated	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		815,260	796,881	1,612,141	836,134	752,940	1,589,074	674,634	745,301	1,419,935	(161,500)	(7,639)	(169,139)

Funded LCFF ADA

354.24

354.24

344.83

**2022-23 FIRST INTERIM BUDGET
MULTI-YEAR PROJECTION
Junction Elementary School District**

		2022-23 Projected			2023-24 Projected			2024-25 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Object									
LCFF Revenue Sources	8010 - 8099	3,788,316	0	3,788,316	4,068,670	0	4,068,670	4,417,762	0	4,417,762
Federal Revenues	8100 - 8299	8,987	525,302	534,289	8,538	174,101	182,639	8,111	173,350	181,461
Other State Revenues	8300 - 8599	72,633	876,993	949,626	73,581	478,808	552,389	76,651	433,183	509,834
Other Local Revenues	8600 - 8799	319,872	279,089	598,961	270,335	273,964	544,299	275,900	273,964	549,864
Interfund Transfers In	8910 - 8929	9,551	0	9,551	7,959	0	7,959	0	0	0
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(829,896)	829,896	0	(518,092)	518,092	0	(503,040)	503,040	0
TOTAL REVENUES		3,369,463	2,511,280	5,880,743	3,910,991	1,444,965	5,355,956	4,275,384	1,383,537	5,658,921
EXPENDITURES	Object									
Certificated Salaries	1000 - 1999	1,334,621	224,820	1,559,441	1,526,137	197,381	1,723,518	1,658,106	199,930	1,858,036
Classified Salaries	2000 - 2999	489,940	320,802	810,742	574,206	233,471	807,677	604,070	237,328	841,398
Employee Benefits	3000 - 3999	707,119	372,940	1,080,059	911,397	299,373	1,210,770	978,091	305,192	1,283,283
Step and Column		0	0	0	31,315	8,358	39,673	29,323	8,148	37,471
STRS		0	0	0	0	0	0	0	0	0
PERS		0	0	0	9,522	3,868	13,390	6,736	2,651	9,387
Books and Supplies	4000 - 4999	123,538	199,841	323,379	123,538	172,371	295,909	137,038	125,836	262,874
Services, Other Operating Expenses	5000 - 5999	771,268	845,511	1,616,779	758,482	747,172	1,505,654	769,924	663,254	1,433,178
Capital Outlay	6000 - 6599	0	152,772	152,772	0	15,000	15,000	0	15,000	15,000
Other Outgo	7100 - 7499	14,441	0	14,441	14,441	0	14,441	14,441	0	14,441
Direct Support / Indirect Costs	7300 - 7399	(21,856)	12,683	(9,173)	(15,708)	6,535	(9,173)	(13,892)	4,719	(9,173)
Interfund Transfers Out	7610 - 7629	19,183	0	19,183	16,858	0	16,858	15,874	0	15,874
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		3,438,254	2,129,369	5,567,623	3,950,188	1,683,529	5,633,717	4,199,711	1,562,058	5,761,769
NET INCREASE/DECREASE IN FUND BALANCE		(68,791)	381,911	313,120	(39,197)	(238,564)	(277,761)	75,673	(178,521)	(102,848)
BEGINNING BALANCE		743,425	363,390	1,106,815	674,634	745,301	1,419,935	635,437	506,737	1,142,174
Audit Adjustment		0	0	0	0	0	0	0	0	0
ENDING BALANCE		674,634	745,301	1,419,935	635,437	506,737	1,142,174	711,110	328,216	1,039,326

Components of Ending Fund Balance

Reserved Rev Cash/GAINS/Stores	700	-	700	700	-	700	700	-	700
Economic Uncertainty	389,734	-	389,734	394,360	-	394,360	403,323	-	403,323
Board Designated/Assigned	284,200	-	284,200	240,377	-	240,377	307,086	-	307,086
Restricted	-	745,301	745,301	-	506,737	506,737	-	328,216	328,216
Undesignated	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance	674,634	745,301	1,419,935	635,437	506,737	1,142,174	711,110	328,216	1,039,326

% EUR to Expenditures 12.10%

11.27% 12.33%

Restricted balance projections change - for comparison- should compare Economic Uncert, Board Design and Undesignated

**EUR=Econ Uncert, Undesign, Bd Design
Change**

673,934	-	673,934	634,737	-	634,737	710,409	-	710,409
		N/A			(39,197)			75,672

Funded LCFF ADA

344.83

352.32

365.76

**JUNCTION ELEMENTARY SCHOOL DISTRICT
OTHER FUNDS
March 14, 2023**

CAFETERIA:

2022-2023 Projected Ending Balance: **\$148,438**

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS:

2022-2023 Projected Ending Balance: **\$50,901**

BUILDING FUND:

2022-2023 Projected Ending Balance: **\$7**

CAPITAL FACILITIES FUND:

2022-2023 Projected Ending Balance: **\$187,480**

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS:

2022-2023 Projected Ending Balance: **\$5**

BOND INTEREST AND REDEMPTION FUND:

2022-2023 Projected Ending Balance: **\$103,866**

**JUNCTION ELEMENTARY SCHOOL DISTRICT
BOARD ACTION
March 14, 2023**

The District Board of Education shall certify in writing whether or not the District is able to meet its financial obligations for the upcoming fiscal year and, based on current forecasts, for two subsequent fiscal years. The certifications shall be classified as positive, qualified, or negative, pursuant to standards and criteria adopted by the State Board of Education (Education Code 33127).

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

ACTION REQUESTED:

It is recommended that the Board approve the 2022-2023 Second Interim Budget report with a positive certification.



DEFINITION OF FUNDS

General Fund (01)

The General Fund is the district's primary operating fund. The fund describes in financial terms the districts educational and support programs.

Cafeteria Fund (13)

The Cafeteria Fund exists to account separately for Federal, State and cash meal sales revenue used to operate the Food Service Program. Cafeteria operations fully fund their own costs including salaries, benefits, utilities, insurance, legal and audit, maintenance and business office accounting services.

Special Reserve Fund for Postemployment Benefits (20)

This fund is used to account for the Other Post-Employment Benefits (OPEB) Annual Required Contribution (ARC) to fund the retiree benefits.

Building Fund (21)

This fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued.

Capital Facilities Fund (Developer Fees) (25)

This fund exists to separately account for school impact fees collected on new development within the district. There is no other revenue source. Expenditures are restricted to growth-caused facilities items. Revenue from fees will be required to help pay for construction projects.

Special Reserve Fund (40)

The Special Reserve Fund has no revenue source of its own. Authorized revenue which may be transferred to the fund includes the following:

1. Proceeds from the sale of real property
2. Proceeds from the rental/lease of real property specifically designated for this fund.
3. Bond proceeds in excess of the amount needed to repay the issue
4. Transfers from the General Fund

Bond Interest & Redemption Fund (51)

This fund is used for the repayment of bonds issued over which the county auditor maintains control. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller and expenditures in this fund are limited to bond interest, redemption, and related costs.

Tax Override Fund (53)

This fund is used for the repayment of voted indebtedness (other than Bond Interest and Redemption Fund repayments) to be financed from ad valorem tax levies. An example is a public school building loan repayment.

DEFINITION OF REVENUE COMPONENTS

Local Control Funding Formula (LCFF)

The LCFF creates base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, including revenue limits and most state categorical programs. These funds are used to fund the majority of salaries, benefits, and materials.

Education Protection Account (EPA)

The EPA provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEAs total revenue limit or charter school general purpose entitlement.

Federal Revenues

ECIA - The Elementary and Secondary Education Act (ESEA) of 1965 was amended and reorganized in 1981 by the Education Consolidation & Improvements Act (ECIA). This federal grant funds "Title 1" Programs to benefit educationally disadvantaged students. These funds are used to provide instructional aides, special resource teachers and instructional materials.

REAP: Rural Education Achievement Program –Designed to help rural districts that lack the personnel and resources to compete effectively for Federal competitive grants and that often receive grant allocations in amounts that are too small to be effective in meeting their intended purposes.

Special Education: IDEA Basic Local Assistance Entitlement, Part B (formerly PL 94-142) – This is the federal component of the district's special education funding. It is paid on the basis of the total number of students served. Any increase in this component of special education funding is matched by a decrease in State aid.

Title II Teacher Quality - This account is used for staff development and class size reduction.

Title IV, Part A, Student Support and Academic Enrichment - These funds are intended to increase the capacity of local education agencies (LEAs) to meet the goals of the Every Student Succeeds Act (ESEA) by providing all students with access to a well-rounded education, improving school conditions for student learning, and improving use of technology in order to improve the academic achievement and digital literacy of all students.

State Revenues

Special Education Master Plan - This is the State component of district special education funding. District entitlement is determined by a complex formula.

Lottery – The lottery provides about one percent of total K-12 funding. As such, lottery sales revenue represents only a small part of the overall budget of California’s K-12 public education that cannot alone provide for major improvements in K-12 education.

In-Person Instruction (IPI) - State funding provided to LEAs pursuant to AB 86 to assist with offering in-person instruction and to expand in-person instruction time, provide academic interventions and accelerate progress to close learning gaps. To be eligible for full funding, LEAs must offer in-person instruction, as defined in Education Code Section 43520.5.

Expanded Learning Opportunities Grant (ELO) - State funding provided to LEAs pursuant to AB 86 to implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to, at a minimum, students who are included in one or more of the following groups:

- low-income,
- English learners,
- foster youth,
- homeless students,
- students with disabilities,
- students at risk of abuse, neglect, or exploitation,
- disengaged students, and
- students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant- State funding provided to LEAs pursuant to AB 181 to (1) obtaining standards-aligned professional development and instructional materials for specified 10 subject areas; (2) obtaining professional development and instructional materials for improving school climate; (3) developing diverse, culturally relevant and multilingual school library book collections; (4) operational costs, including retirement and health care cost increases; and (5) COVID-19-related costs necessary to keep pupils and staff safe and schools open for in-person instruction.

DEFINITION OF EXPENDITURE CATEGORIES

General

District spending is broadly described and accounted for by its OBJECT. Objects are expense classifications or categories. Objects describe the kinds of items purchased or services obtained. Major spending categories are prescribed by the State. The district sometimes adds its own sub-programs to record spending in greater detail. Major expense categories required are as follows:

- 1000 Certificated Salaries
- 2000 Classified Salaries
- 3000 Employee Benefits
- 4000 Books and Supplies
- 5000 Services and Other Operating Expenses
- 6000 Capital Outlay
- 7000 Other Outgo

1000 Certificated Salaries - Salaries paid to persons in positions requiring a credential. Budgeted figures include salaries, stipends, substitute pay in all programs and sites.

2000 Classified Salaries - Salaries paid to persons in positions not requiring a credential or certification. Budget includes salaries, overtime, paid vacations and substitute pay in all programs and sites.

3000 Employee Benefits - Includes district contributions to retirement plans and Health & Welfare benefits for employees, their dependents and retired employees.

4000 Books & Supplies - Covers expenditures for books and supplies, including sales tax and delivery costs. These are consumable or expendable (non-equipment) items.

5000 Services & Other Operating Expenses - Includes spending for contract service, rents, leases, maintenance agreements, utilities and legal services.

6000 Capital Outlay - Includes budgeted spending for sites, building and equipment, including leases with option to purchase.

7000 Other Outgo - Includes expenditures not provided for by any other "Object of Expenditure."

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,501,833.00	3,866,914.00	2,107,457.11	3,788,316.00	(78,598.00)	-2.0%
2) Federal Revenue		8100-8299	8,987.00	8,987.00	0.00	8,987.00	0.00	0.0%
3) Other State Revenue		8300-8599	67,791.00	74,033.00	40,645.55	72,633.00	(1,400.00)	-1.9%
4) Other Local Revenue		8600-8799	263,586.00	330,230.00	141,264.31	319,872.00	(10,358.00)	-3.1%
5) TOTAL, REVENUES			3,842,197.00	4,280,164.00	2,289,366.97	4,189,808.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,372,466.00	1,339,937.00	713,883.34	1,334,621.00	5,316.00	0.4%
2) Classified Salaries		2000-2999	505,213.00	527,895.00	275,532.55	489,940.00	37,955.00	7.2%
3) Employee Benefits		3000-3999	726,016.00	717,366.00	381,152.67	707,119.00	10,247.00	1.4%
4) Books and Supplies		4000-4999	123,473.00	141,341.00	67,478.93	123,538.00	17,803.00	12.6%
5) Services and Other Operating Expenditures		5000-5999	674,509.00	735,182.00	389,969.03	771,268.00	(36,086.00)	-4.9%
6) Capital Outlay		6000-6999	0.00	0.00	6,164.73	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	14,441.00	14,441.00	0.00	14,441.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(26,513.00)	(21,993.00)	0.00	(21,856.00)	(137.00)	0.6%
9) TOTAL, EXPENDITURES			3,389,605.00	3,454,169.00	1,834,181.25	3,419,071.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			452,592.00	825,995.00	455,185.72	770,737.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	9,551.00	9,551.00	0.00	9,551.00	0.00	0.0%
b) Transfers Out		7600-7629	19,183.00	19,183.00	0.00	19,183.00	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	(585,619.00)	(723,654.00)	0.00	(829,896.00)	(106,242.00)	14.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(595,251.00)	(733,286.00)	0.00	(839,528.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(142,659.00)	92,709.00	455,185.72	(68,791.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	612,753.00	743,425.00		743,425.00	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)			612,753.00	743,425.00		743,425.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			612,753.00	743,425.00		743,425.00		
2) Ending Balance, June 30 (E + F1e)			470,094.00	836,134.00		674,634.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	121,767.00	451,338.00		284,200.00		
Transportation Equipment	0000	9780	28,256.00					
Ann Peterson, SpEd Reserve	0000	9780	1,937.00					
Deferred Maintenance	0000	9780		125,000.00				
Transportation Equipment	0000	9780		64,738.00				
ADA Decline	0000	9780		38,961.00				
Ann Peterson, SpEd Reserve	0000	9780		1,937.00				
Technology	0000	9780		125,000.00				
Deferred Maintenance	0000	9780				47,695.00		
Transportation Equipment	0000	9780				74,854.00		
Ann Peterson, SpEd Reserve	0000	9780				1,987.00		
Technology	0000	9780				47,688.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	347,627.00	384,096.00		389,734.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,821,950.00	1,652,903.00	836,342.00	1,633,118.00	(19,785.00)	-1.2%
Education Protection Account State Aid - Current Year		8012	82,038.00	457,992.00	202,697.00	399,179.00	(58,813.00)	-12.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	18,171.00	18,015.00	9,006.86	18,015.00	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	1,476,345.00	1,586,757.00	878,138.54	1,586,757.00	0.00	0.0%
Unsecured Roll Taxes		8042	70,891.00	74,063.00	71,255.35	74,063.00	0.00	0.0%
Prior Years' Taxes		8043	1,033.00	1,394.00	972.32	1,394.00	0.00	0.0%
Supplemental Taxes		8044	9,912.00	25,248.00	13,821.64	25,248.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(62,697.00)	(68,373.00)	0.00	(68,373.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	84,190.00	118,915.00	95,223.40	118,915.00	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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	486,418.00	525,420.00	391,371.47	525,302.00	(118.00)	0.0%
3) Other State Revenue		8300-8599	169,065.00	877,369.00	424,907.23	876,993.00	(376.00)	0.0%
4) Other Local Revenue		8600-8799	245,097.00	276,836.00	220,293.07	279,089.00	2,253.00	0.8%
5) TOTAL, REVENUES			900,580.00	1,679,625.00	1,036,571.77	1,681,384.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	203,134.00	229,364.00	118,819.56	224,820.00	4,544.00	2.0%
2) Classified Salaries		2000-2999	300,889.00	311,011.00	167,991.07	320,802.00	(9,791.00)	-3.1%
3) Employee Benefits		3000-3999	368,416.00	375,901.00	117,699.35	372,940.00	2,961.00	0.8%
4) Books and Supplies		4000-4999	62,834.00	180,534.00	75,129.78	199,841.00	(19,307.00)	-10.7%
5) Services and Other Operating Expenditures		5000-5999	545,209.00	790,781.00	394,135.92	845,511.00	(54,730.00)	-6.9%
6) Capital Outlay		6000-6999	72,395.00	114,947.00	61,717.10	152,772.00	(37,825.00)	-32.9%
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	4,441.00	11,191.00	0.00	12,683.00	(1,492.00)	-13.3%
9) TOTAL, EXPENDITURES			1,557,318.00	2,013,729.00	935,492.78	2,129,369.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(656,738.00)	(334,104.00)	101,078.99	(447,985.00)		
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	585,619.00	723,654.00	0.00	829,896.00	106,242.00	14.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			585,619.00	723,654.00	0.00	829,896.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(71,119.00)	389,550.00	101,078.99	381,911.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	260,115.00	363,390.00		363,390.00	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)			260,115.00	363,390.00		363,390.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,115.00	363,390.00		363,390.00		
2) Ending Balance, June 30 (E + F1e)			188,996.00	752,940.00		745,301.00		
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	188,996.00	752,940.00		745,301.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,501,833.00	3,866,914.00	2,107,457.11	3,788,316.00	(78,598.00)	-2.0%
2) Federal Revenue		8100-8299	495,405.00	534,407.00	391,371.47	534,289.00	(118.00)	0.0%
3) Other State Revenue		8300-8599	236,856.00	951,402.00	465,552.78	949,626.00	(1,776.00)	-0.2%
4) Other Local Revenue		8600-8799	508,683.00	607,066.00	361,557.38	598,961.00	(8,105.00)	-1.3%
5) TOTAL, REVENUES			4,742,777.00	5,959,789.00	3,325,938.74	5,871,192.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,575,600.00	1,569,301.00	832,702.90	1,559,441.00	9,860.00	0.6%
2) Classified Salaries		2000-2999	806,102.00	838,906.00	443,523.62	810,742.00	28,164.00	3.4%
3) Employee Benefits		3000-3999	1,094,432.00	1,093,267.00	498,852.02	1,080,059.00	13,208.00	1.2%
4) Books and Supplies		4000-4999	186,307.00	321,875.00	142,608.71	323,379.00	(1,504.00)	-0.5%
5) Services and Other Operating Expenditures		5000-5999	1,219,718.00	1,525,963.00	784,104.95	1,616,779.00	(90,816.00)	-6.0%
6) Capital Outlay		6000-6999	72,395.00	114,947.00	67,881.83	152,772.00	(37,825.00)	-32.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	14,441.00	14,441.00	0.00	14,441.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(22,072.00)	(10,802.00)	0.00	(9,173.00)	(1,629.00)	15.1%
9) TOTAL, EXPENDITURES			4,946,923.00	5,467,898.00	2,769,674.03	5,548,440.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(204,146.00)	491,891.00	556,264.71	322,752.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	9,551.00	9,551.00	0.00	9,551.00	0.00	0.0%
b) Transfers Out		7600-7629	19,183.00	19,183.00	0.00	19,183.00	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			(9,632.00)	(9,632.00)	0.00	(9,632.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(213,778.00)	482,259.00	556,264.71	313,120.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	872,868.00	1,106,815.00		1,106,815.00	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)			872,868.00	1,106,815.00		1,106,815.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			872,868.00	1,106,815.00		1,106,815.00		
2) Ending Balance, June 30 (E + F1e)			659,090.00	1,589,074.00		1,419,935.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	188,996.00	752,940.00		745,301.00		
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	121,767.00	451,338.00		284,200.00		
Transportation Equipment	0000	9780	28,256.00					
Ann Peterson, SpEd Reserve	0000	9780	1,937.00					
Deferred Maintenance	0000	9780		125,000.00				
Transportation Equipment	0000	9780		64,738.00				
ADA Decline	0000	9780		38,961.00				
Ann Peterson, SpEd Reserve	0000	9780		1,937.00				
Technology	0000	9780		125,000.00				
Deferred Maintenance	0000	9780				47,695.00		
Transportation Equipment	0000	9780				74,854.00		
Ann Peterson, SpEd Reserve	0000	9780				1,987.00		
Technology	0000	9780				47,688.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	347,627.00	384,096.00		389,734.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,821,950.00	1,652,903.00	836,342.00	1,633,118.00	(19,785.00)	-1.2%
Education Protection Account State Aid - Current Year		8012	82,038.00	457,992.00	202,697.00	399,179.00	(58,813.00)	-12.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	18,171.00	18,015.00	9,006.86	18,015.00	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	1,476,345.00	1,586,757.00	878,138.54	1,586,757.00	0.00	0.0%
Unsecured Roll Taxes		8042	70,891.00	74,063.00	71,255.35	74,063.00	0.00	0.0%
Prior Years' Taxes		8043	1,033.00	1,394.00	972.32	1,394.00	0.00	0.0%
Supplemental Taxes		8044	9,912.00	25,248.00	13,821.64	25,248.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(62,697.00)	(68,373.00)	0.00	(68,373.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	84,190.00	118,915.00	95,223.40	118,915.00	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%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	143,580.00
6266	Educator Effectiveness, FY 2021-22	69,159.00
6300	Lottery: Instructional Materials	25,243.00
6547	Special Education Early Intervention Preschool Grant	36,439.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	137,472.00
7435	Learning Recovery Emergency Block Grant	223,484.00
8210	Student Activity Funds	6,126.00
9010	Other Restricted Local	103,798.00
Total, Restricted Balance		745,301.00

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	460,000.00	410,000.00	56,172.57	240,593.00	(169,407.00)	-41.3%
3) Other State Revenue		8300-8599	22,000.00	20,000.00	92,697.32	335,441.00	315,441.00	1,577.2%
4) Other Local Revenue		8600-8799	1,600.00	0.00	387.84	388.00	388.00	New
5) TOTAL, REVENUES			483,600.00	430,000.00	149,257.73	576,422.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	69,931.00	80,449.00	44,097.01	80,710.00	(261.00)	-0.3%
3) Employee Benefits		3000-3999	33,398.00	36,899.00	20,185.51	36,945.00	(46.00)	-0.1%
4) Books and Supplies		4000-4999	262,643.00	263,768.00	115,691.10	284,700.00	(20,932.00)	-7.9%
5) Services and Other Operating Expenditures		5000-5999	46,605.00	69,994.00	21,923.27	63,520.00	6,474.00	9.2%
6) Capital Outlay		6000-6999	0.00	12,882.00	12,881.84	12,882.00	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	22,072.00	10,802.00	0.00	9,173.00	1,629.00	15.1%
9) TOTAL, EXPENDITURES			434,649.00	474,794.00	214,778.73	487,930.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,951.00	(44,794.00)	(65,521.00)	88,492.00		
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)			48,951.00	(44,794.00)	(65,521.00)	88,492.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,930.00	59,946.00		59,946.00	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)			18,930.00	59,946.00		59,946.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,930.00	59,946.00		59,946.00		
2) Ending Balance, June 30 (E + F1e)			67,881.00	15,152.00		148,438.00		
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	67,881.00	15,152.00		148,438.00		
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	425,000.00	375,000.00	56,172.57	205,593.00	(169,407.00)	-45.2%
Donated Food Commodities		8221	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			460,000.00	410,000.00	56,172.57	240,593.00	(169,407.00)	-41.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	22,000.00	20,000.00	92,697.32	335,441.00	315,441.00	1,577.2%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			22,000.00	20,000.00	92,697.32	335,441.00	315,441.00	1,577.2%
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	1,600.00	0.00	387.84	388.00	388.00	New
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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,600.00	0.00	387.84	388.00	388.00	New
TOTAL, REVENUES			483,600.00	430,000.00	149,257.73	576,422.00		
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	69,931.00	80,449.00	44,097.01	80,710.00	(261.00)	-0.3%
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			69,931.00	80,449.00	44,097.01	80,710.00	(261.00)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	17,615.00	20,283.00	11,139.27	20,301.00	(18.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	5,301.00	6,106.00	3,350.71	6,130.00	(24.00)	-0.4%
Health and Welfare Benefits		3401-3402	8,824.00	8,417.00	4,557.82	8,417.00	0.00	0.0%
Unemployment Insurance		3501-3502	350.00	403.00	218.98	401.00	2.00	0.5%
Workers' Compensation		3601-3602	1,308.00	1,504.00	825.58	1,510.00	(6.00)	-0.4%

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	148,438.00
Total, Restricted Balance		148,438.00

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	0.00	300.00	168.57	300.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	300.00	168.57	300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			0.00	300.00	168.57	300.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	19,183.00	19,183.00	0.00	19,183.00	0.00	0.0%
b) Transfers Out		7600-7629	9,551.00	9,551.00	0.00	9,551.00	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			9,632.00	9,632.00	0.00	9,632.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,632.00	9,932.00	168.57	9,932.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,642.00	40,969.00		40,969.00	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)			38,642.00	40,969.00		40,969.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,642.00	40,969.00		40,969.00		
2) Ending Balance, June 30 (E + F1e)			48,274.00	50,901.00		50,901.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	48,274.00	50,901.00		50,901.00		
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 LOCAL REVENUE								
Interest		8660	0.00	300.00	168.57	300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	300.00	168.57	300.00	0.00	0.0%
TOTAL, REVENUES			0.00	300.00	168.57	300.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	19,183.00	19,183.00	0.00	19,183.00	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			19,183.00	19,183.00	0.00	19,183.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	9,551.00	9,551.00	0.00	9,551.00	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			9,551.00	9,551.00	0.00	9,551.00	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)			9,632.00	9,632.00	0.00	9,632.00		

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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7.00	7.00		7.00	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)			7.00	7.00		7.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7.00	7.00		7.00		
2) Ending Balance, June 30 (E + F1e)			7.00	7.00		7.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7.00	7.00		7.00		
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								
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	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,600.00	41,200.00	49,770.43	58,025.00	16,825.00	40.8%
5) TOTAL, REVENUES			20,600.00	41,200.00	49,770.43	58,025.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	1,000.00	330.00	764.00	236.00	23.6%
6) Capital Outlay		6000-6999	0.00	18,000.00	0.00	37,756.00	(19,756.00)	-109.8%
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			1,000.00	19,000.00	330.00	38,520.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,600.00	22,200.00	49,440.43	19,505.00		
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)			19,600.00	22,200.00	49,440.43	19,505.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	148,070.00	167,975.00		167,975.00	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)			148,070.00	167,975.00		167,975.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,070.00	167,975.00		167,975.00		
2) Ending Balance, June 30 (E + F1e)			167,670.00	190,175.00		187,480.00		
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	167,670.00	190,175.00		187,480.00		
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	600.00	1,200.00	749.42	1,200.00	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	20,000.00	40,000.00	49,021.01	56,825.00	16,825.00	42.1%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,600.00	41,200.00	49,770.43	58,025.00	16,825.00	40.8%
TOTAL, REVENUES			20,600.00	41,200.00	49,770.43	58,025.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00	.02	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	.02	0.00		
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)			0.00	0.00	.02	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	.02	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5.00	5.00		5.00	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)			5.00	5.00		5.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5.00	5.00		5.00		
2) Ending Balance, June 30 (E + F1e)			5.00	5.00		5.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5.00	5.00		5.00		
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								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	.02	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	.02	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	.02	0.00		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,500.00	1,500.00	804.06	1,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	127,716.00	127,716.00	85,635.09	127,716.00	0.00	0.0%
5) TOTAL, REVENUES			129,216.00	129,216.00	86,439.15	129,216.00		
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	159,269.00	159,719.00	98,371.88	159,719.00	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			159,269.00	159,719.00	98,371.88	159,719.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,053.00)	(30,503.00)	(11,932.73)	(30,503.00)		
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)			(30,053.00)	(30,503.00)	(11,932.73)	(30,503.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	107,221.00	134,369.00		134,369.00	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)			107,221.00	134,369.00		134,369.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,221.00	134,369.00		134,369.00		
2) Ending Balance, June 30 (E + F1e)			77,168.00	103,866.00		103,866.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	77,168.00	103,866.00		103,866.00		
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								
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								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	1,500.00	1,500.00	804.06	1,500.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,500.00	1,500.00	804.06	1,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	120,000.00	120,000.00	78,279.49	120,000.00	0.00	0.0%
Unsecured Roll		8612	5,264.00	5,264.00	5,231.07	5,264.00	0.00	0.0%
Prior Years' Taxes		8613	447.00	447.00	68.83	447.00	0.00	0.0%
Supplemental Taxes		8614	1,505.00	1,505.00	1,793.00	1,505.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	262.70	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%
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			127,716.00	127,716.00	85,635.09	127,716.00	0.00	0.0%
TOTAL, REVENUES			129,216.00	129,216.00	86,439.15	129,216.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	35,000.00	35,000.00	35,000.00	35,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	124,269.00	124,719.00	63,371.88	124,719.00	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)			159,269.00	159,719.00	98,371.88	159,719.00	0.00	0.0%
TOTAL, EXPENDITURES			159,269.00	159,719.00	98,371.88	159,719.00		
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: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%

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)	332.16	354.24	344.64	344.64	(9.60)	-3.0%
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)	332.16	354.24	344.64	344.64	(9.60)	-3.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	.19	.19	.19	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	.19	.19	.19	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	332.16	354.24	344.83	344.83	(9.41)	-3.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JAN									
A. BEGINNING CASH			853,762.00	584,930.00	415,192.00	574,628.00	494,621.00	436,408.00	1,370,823.00	1,295,374.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		76,031.00	76,031.00	238,204.00	136,856.00	136,856.00	238,204.00	136,856.00	158,113.00
Property Taxes	8020- 8079				71,793.00		2,702.00	898,700.00	95,223.00	
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299		352,704.00	32,157.00	116,122.00	(148,279.00)	136.00	15,647.00	22,884.00	2,956.00
Other State Revenue	8300- 8599		67,015.00	10,800.00	19,151.00	33,088.00	159,950.00	125,590.00	49,959.00	29,247.00
Other Local Revenue	8600- 8799		3,092.00	19,068.00	51,901.00	97,530.00	53,134.00	45,676.00	91,157.00	15,337.00
Interfund Transfers In	8910- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			498,842.00	138,056.00	497,171.00	119,195.00	352,778.00	1,323,817.00	396,079.00	205,653.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		9,739.00	130,547.00	135,782.00	136,447.00	140,176.00	140,509.00	139,503.00	135,738.00
Classified Salaries	2000- 2999		16,079.00	64,384.00	68,910.00	72,015.00	74,505.00	73,312.00	74,319.00	63,146.00
Employee Benefits	3000- 3999		12,447.00	74,465.00	80,960.00	79,445.00	84,830.00	82,903.00	83,802.00	80,322.00
Books and Supplies	4000- 4999		11,293.00	25,778.00	30,228.00	21,012.00	16,418.00	29,625.00	8,255.00	36,996.00
Services	5000- 5999		65,611.00	87,604.00	110,491.00	103,102.00	153,592.00	146,839.00	116,867.00	117,741.00
Capital Outlay	6000- 6599			43,814.00			6,165.00		17,903.00	0.00
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			115,169.00	426,592.00	426,371.00	412,021.00	475,686.00	473,188.00	440,649.00	433,943.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	20,385.00								
Accounts Receivable	9200-9299	(938,962.00)	41,752.00	38,662.00	113,171.00	208,380.00	55,343.00	74,929.00	0.00	(222,717.00)
Due From Other Funds	9310	(16,573.00)	16,573.00							
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(935,150.00)	58,325.00	38,662.00	113,171.00	208,380.00	55,343.00	74,929.00	0.00	(222,717.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(260,918.00)	289,653.00	(80,136.00)	24,535.00	(4,439.00)	(9,352.00)	(8,857.00)	30,879.00	(116,181.00)
Due To Other Funds	9610	(12,098.00)	12,098.00							
Current Loans	9640									
Unearned Revenues	9650	(409,079.00)	409,079.00							
Deferred Inflows of Resources	9690									
SUBTOTAL		(682,095.00)	710,830.00	(80,136.00)	24,535.00	(4,439.00)	(9,352.00)	(8,857.00)	30,879.00	(116,181.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(253,055.00)	(652,505.00)	118,798.00	88,636.00	212,819.00	64,695.00	83,786.00	(30,879.00)	(106,536.00)
E. NET INCREASE/DECREASE (B - C + D)			(268,832.00)	(169,738.00)	159,436.00	(80,007.00)	(58,213.00)	934,415.00	(75,449.00)	(334,826.00)
F. ENDING CASH (A + E)			584,930.00	415,192.00	574,628.00	494,621.00	436,408.00	1,370,823.00	1,295,374.00	960,548.00
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):	JAN								
A. BEGINNING CASH		960,548.00	720,949.00	1,004,746.00	937,560.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	259,460.00	158,113.00	158,113.00	259,460.00	0.00		2,032,297.00	2,032,297.00
Property Taxes	8020-8079	343,801.00			343,800.00	0.00		1,756,019.00	1,756,019.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	(173.00)	16,138.00	8,600.00	94,755.00	20,642.00		534,289.00	534,289.00
Other State Revenue	8300-8599	29,247.00	165,945.00	150,079.00	5,000.00	104,555.00		949,626.00	949,626.00
Other Local Revenue	8600-8799	45,078.00	41,545.00	80,708.00	19,432.00	35,303.00		598,961.00	598,961.00
Interfund Transfers In	8910-8929					9,551.00		9,551.00	9,551.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		677,413.00	381,741.00	397,500.00	722,447.00	170,051.00	0.00	5,880,743.00	5,880,743.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	137,378.00	136,652.00	134,548.00	139,028.00	43,394.00		1,559,441.00	1,559,441.00
Classified Salaries	2000-2999	65,613.00	64,511.00	68,181.00	88,985.00	16,782.00		810,742.00	810,742.00
Employee Benefits	3000-3999	80,637.00	80,568.00	80,679.00	81,230.00	177,771.00		1,080,059.00	1,080,059.00
Books and Supplies	4000-4999	35,423.00	22,777.00	31,247.00	26,307.00	28,020.00		323,379.00	323,379.00
Services	5000-5999	88,014.00	160,930.00	121,101.00	194,887.00	150,000.00		1,616,779.00	1,616,779.00
Capital Outlay	6000-6599					84,890.00		152,772.00	152,772.00
Other Outgo	7000-7499					5,268.00		5,268.00	5,268.00
Interfund Transfers Out	7600-7629					19,183.00		19,183.00	19,183.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		407,065.00	465,438.00	435,756.00	530,437.00	525,308.00	0.00	5,567,623.00	5,567,623.00
D. BALANCE SHEET ITEMS									0.00
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					16,700.00		16,700.00	
Accounts Receivable	9200-9299	(173,175.00)	(104,266.00)	(272,012.00)	(332,777.00)	464,248.00		(108,462.00)	
Due From Other Funds	9310			(33,145.00)		16,858.00		286.00	
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		(173,175.00)	(104,266.00)	(305,157.00)	(332,777.00)	497,806.00	0.00	(91,476.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	336,772.00	(471,760.00)	(252,031.00)		(334,722.00)		(595,639.00)	
Due To Other Funds	9610			(24,196.00)		(13,860.00)		(25,958.00)	
Current Loans	9640							0.00	
Unearned Revenues	9650					(132,011.00)		277,068.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		336,772.00	(471,760.00)	(276,227.00)	0.00	(480,593.00)	0.00	(344,529.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(509,947.00)	367,494.00	(28,930.00)	(332,777.00)	978,399.00	0.00	253,053.00	
E. NET INCREASE/DECREASE (B - C + D)		(239,599.00)	283,797.00	(67,186.00)	(140,767.00)	623,142.00	0.00	566,173.00	313,120.00
F. ENDING CASH (A + E)		720,949.00	1,004,746.00	937,560.00	796,793.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,419,935.00	

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: March 14, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Cathleen Serna Telephone: 530-223-1915 ext 102
Title: Director of Business Services E-mail: cserna@columbiasd.com

Criteria and Standards Review Summary

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

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

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?		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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• 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 I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	5,567,623.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	525,302.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	199,865.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	128,371.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	19,183.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				347,419.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				4,694,902.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				344.83
B. Expenditures per ADA (Line I.E divided by Line II.A)				13,615.12
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			4,074,799.58	12,852.23
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			4,074,799.58	12,852.23
B. Required effort (Line A.2 times 90%)			3,667,319.62	11,567.01

C. Current year expenditures (Line I.E and Line II.B)	4,694,902.00	13,615.12
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 73,379.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 3,360,812.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.18%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 307,118.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 5,542.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	10,404.97
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	323,064.97
9. Carry-Forward Adjustment (Part IV, Line F)	6,022.17
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	329,087.13

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,198,600.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	321,670.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	213,244.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	32,408.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	199,865.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	170,709.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	19,660.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	466,887.03
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	196,675.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	4,819,718.03

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B19)	6.70%
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D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)	6.83%
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Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	323,064.97
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	35,760.56
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.32%) times Part III, Line B19); zero if negative	6,022.17
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.32%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.32%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	6,022.17
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	6,022.17

Approved
indirect
cost rate: 7.32%

Highest
rate used
in any
program: 7.32%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	57,866.00	3,786.00	6.54%
01	3310	25,000.00	1,830.00	7.32%
01	3311	16,452.00	1,204.00	7.32%
01	4035	7,639.00	559.00	7.32%
01	4127	9,322.00	678.00	7.27%
01	5810	29,818.00	2,182.00	7.32%
01	7435	33,400.00	2,444.00	7.32%
13	5310	196,675.00	9,173.00	4.66%

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	3,788,316.00	7.40%	4,068,670.00	8.58%	4,417,762.00
2. Federal Revenues	8100-8299	8,987.00	(5.00%)	8,538.00	(5.00%)	8,111.00
3. Other State Revenues	8300-8599	72,633.00	1.31%	73,581.00	4.17%	76,651.00
4. Other Local Revenues	8600-8799	319,872.00	(15.49%)	270,335.00	2.06%	275,900.00
5. Other Financing Sources						
a. Transfers In	8900-8929	9,551.00	(16.67%)	7,959.00	(100.00%)	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(829,896.00)	(37.57%)	(518,092.00)	(2.91%)	(503,040.00)
6. Total (Sum lines A1 thru A5c)		3,369,463.00	16.07%	3,910,991.00	9.32%	4,275,384.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,334,621.00		1,540,580.00
b. Step & Column Adjustment				14,443.00		14,743.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				191,516.00		117,526.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,334,621.00	15.43%	1,540,580.00	8.59%	1,672,849.00
2. Classified Salaries						
a. Base Salaries				489,940.00		584,198.00
b. Step & Column Adjustment				9,992.00		8,256.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				84,266.00		19,872.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	489,940.00	19.24%	584,198.00	4.81%	612,326.00
3. Employee Benefits	3000-3999	707,119.00	31.21%	927,799.00	6.83%	991,151.00
4. Books and Supplies	4000-4999	123,538.00	0.00%	123,538.00	10.93%	137,038.00
5. Services and Other Operating Expenditures	5000-5999	771,268.00	(1.66%)	758,482.00	1.51%	769,924.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	14,441.00	0.00%	14,441.00	0.00%	14,441.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(21,856.00)	(28.13%)	(15,708.00)	(11.56%)	(13,892.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	19,183.00	(12.12%)	16,858.00	(5.84%)	15,874.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,438,254.00	14.89%	3,950,188.00	6.32%	4,199,711.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(68,791.00)		(39,197.00)		75,673.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		743,425.00		674,634.00		635,437.00
2. Ending Fund Balance (Sum lines C and D1)		674,634.00		635,437.00		711,110.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	284,200.00		240,377.00		307,086.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	389,734.00		394,360.00		403,324.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		674,634.00		635,437.00		711,110.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	389,734.00		394,360.00		403,324.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		389,734.00		394,360.00		403,324.00
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.						
For 23/24 add 7th Grade Teacher, Psych/Counselor and move temp positions from restricted funds. For 24/25 add 8ty Grade Teacher, TK Teacher and TK Aide.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	525,302.00	(66.86%)	174,101.00	(.43%)	173,350.00
3. Other State Revenues	8300-8599	876,993.00	(45.40%)	478,808.00	(9.53%)	433,183.00
4. Other Local Revenues	8600-8799	279,089.00	(1.84%)	273,964.00	0.00%	273,964.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	829,896.00	(37.57%)	518,092.00	(2.91%)	503,040.00
6. Total (Sum lines A1 thru A5c)		2,511,280.00	(42.46%)	1,444,965.00	(4.25%)	1,383,537.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				224,820.00		199,930.00
b. Step & Column Adjustment				2,549.00		2,602.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(27,439.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	224,820.00	(11.07%)	199,930.00	1.30%	202,532.00
2. Classified Salaries						
a. Base Salaries				320,802.00		237,328.00
b. Step & Column Adjustment				3,857.00		3,658.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(87,331.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	320,802.00	(26.02%)	237,328.00	1.54%	240,986.00
3. Employee Benefits	3000-3999	372,940.00	(18.17%)	305,193.00	1.49%	309,731.00
4. Books and Supplies	4000-4999	199,841.00	(13.75%)	172,371.00	(27.00%)	125,836.00
5. Services and Other Operating Expenditures	5000-5999	845,511.00	(11.63%)	747,172.00	(11.23%)	663,254.00
6. Capital Outlay	6000-6999	152,772.00	(90.18%)	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	12,683.00	(48.47%)	6,535.00	(27.79%)	4,719.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,129,369.00	(20.94%)	1,683,529.00	(7.22%)	1,562,058.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		381,911.00		(238,564.00)		(178,521.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		363,390.00		745,301.00		506,737.00
2. Ending Fund Balance (Sum lines C and D1)		745,301.00		506,737.00		328,216.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	745,301.00		506,737.00		328,216.00
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 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		745,301.00		506,737.00		328,216.00
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.						
Move temporary positions to unrestricted.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,788,316.00	7.40%	4,068,670.00	8.58%	4,417,762.00
2. Federal Revenues	8100-8299	534,289.00	(65.82%)	182,639.00	(.64%)	181,461.00
3. Other State Revenues	8300-8599	949,626.00	(41.83%)	552,389.00	(7.70%)	509,834.00
4. Other Local Revenues	8600-8799	598,961.00	(9.13%)	544,299.00	1.02%	549,864.00
5. Other Financing Sources						
a. Transfers In	8900-8929	9,551.00	(16.67%)	7,959.00	(100.00%)	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		5,880,743.00	(8.92%)	5,355,956.00	5.66%	5,658,921.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,559,441.00		1,740,510.00
b. Step & Column Adjustment				16,992.00		17,345.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				164,077.00		117,526.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,559,441.00	11.61%	1,740,510.00	7.75%	1,875,381.00
2. Classified Salaries						
a. Base Salaries				810,742.00		821,526.00
b. Step & Column Adjustment				13,849.00		11,914.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,065.00)		19,872.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	810,742.00	1.33%	821,526.00	3.87%	853,312.00
3. Employee Benefits	3000-3999	1,080,059.00	14.16%	1,232,992.00	5.51%	1,300,882.00
4. Books and Supplies	4000-4999	323,379.00	(8.49%)	295,909.00	(11.16%)	262,874.00
5. Services and Other Operating Expenditures	5000-5999	1,616,779.00	(6.87%)	1,505,654.00	(4.81%)	1,433,178.00
6. Capital Outlay	6000-6999	152,772.00	(90.18%)	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	14,441.00	0.00%	14,441.00	0.00%	14,441.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,173.00)	0.00%	(9,173.00)	0.00%	(9,173.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	19,183.00	(12.12%)	16,858.00	(5.84%)	15,874.00
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)		5,567,623.00	1.19%	5,633,717.00	2.27%	5,761,769.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		313,120.00		(277,761.00)		(102,848.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,106,815.00		1,419,935.00		1,142,174.00
2. Ending Fund Balance (Sum lines C and D1)		1,419,935.00		1,142,174.00		1,039,326.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740	745,301.00		506,737.00		328,216.00
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	284,200.00		240,377.00		307,086.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	389,734.00		394,360.00		403,324.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,419,935.00		1,142,174.00		1,039,326.00
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	389,734.00		394,360.00		403,324.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		389,734.00		394,360.00		403,324.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.00%		7.00%		7.00%
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		344.64		352.32		365.76
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,567,623.00		5,633,717.00		5,761,769.00
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)		5,567,623.00		5,633,717.00		5,761,769.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		222,704.92		225,348.68		230,470.76
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		222,704.92		225,348.68		230,470.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Second Interim
2022-23 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(9,173.00)				
Other Sources/Uses Detail					9,551.00	19,183.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	9,173.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					19,183.00	9,551.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2022-23 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Second Interim
2022-23 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	9,173.00	(9,173.00)	28,734.00	28,734.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	354.24	344.64	(2.7%)	Not Met
	Charter School	0.00	0.00		
	Total ADA	354.24	344.64		
1st Subsequent Year (2023-24)	District Regular	363.84	352.32	(3.2%)	Not Met
	Charter School				
	Total ADA	363.84	352.32		
2nd Subsequent Year (2024-25)	District Regular	383.04	365.76	(4.5%)	Not Met
	Charter School				
	Total ADA	383.04	365.76		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Loss of enrolled students from CBEDS day to P-1 reporting period and attendance rate lower than expected at P-1.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	378.00		
	Charter School			
	Total Enrollment	378.00		
1st Subsequent Year (2023-24)	District Regular	379.00		
	Charter School			
	Total Enrollment	379.00		
2nd Subsequent Year (2024-25)	District Regular	399.00		
	Charter School			
	Total Enrollment	399.00		

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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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)

Loss of enrolled students from CBEDS day to P-1 reporting period.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2019-20)			
District Regular	318	330	
Charter School			
Total ADA/Enrollment	318	330	96.4%
Second Prior Year (2020-21)			
District Regular	318	336	
Charter School			
Total ADA/Enrollment	318	336	94.6%
First Prior Year (2021-22)			
District Regular	319	343	
Charter School			
Total ADA/Enrollment	319	343	93.0%
Historical Average Ratio:			94.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.2%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	345	360		
Charter School	0			
Total ADA/Enrollment	345	360	95.8%	Not Met
1st Subsequent Year (2023-24)				
District Regular	352	369		
Charter School				
Total ADA/Enrollment	352	369	95.4%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	366	387		
Charter School				
Total ADA/Enrollment	366	387	94.6%	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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Prior to COVID-19, the district's historical ADA was 97.1%. The district's attendance rate has not yet recovered and the district is being conservative with their estimates for the next few years.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	3,866,914.00	3,788,316.00	(2.0%)	Not Met
1st Subsequent Year (2023-24)	4,168,891.00	4,068,670.00	(2.4%)	Not Met
2nd Subsequent Year (2024-25)	4,585,837.00	4,417,762.00	(3.7%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The district has decreased it's estimated enrollment due to loss of students from CBEDS day to P-1 Reporting.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	2,000,612.49	2,790,466.24	71.7%
Second Prior Year (2020-21)	2,059,217.19	2,872,141.35	71.7%
First Prior Year (2021-22)	2,373,800.00	3,264,129.00	72.7%
	Historical Average Ratio:		72.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	4%	4%	4%
	District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	68.0% to 76.0%	68.0% to 76.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	2,531,680.00	3,419,071.00	74.0%	Met
1st Subsequent Year (2023-24)	3,052,577.00	3,933,330.00	77.6%	Not Met
2nd Subsequent Year (2024-25)	3,276,326.00	4,183,837.00	78.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

23/24: Adding 7th grade teacher, Psych/Counselor and move restricted one-time positions to unrestricted. 24/25: Adding 8th grade teacher, TK teacher and TK aide.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim		Change Is Outside Explanation Range
	Projected Year Totals	Projected Year Totals		
	(Form 01CSI, Item 6A)	(Fund 01) (Form MYPI)	Percent Change	
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	534,407.00	534,289.00	0.0%	No
1st Subsequent Year (2023-24)	181,054.00	182,639.00	.9%	No
2nd Subsequent Year (2024-25)	180,627.00	181,461.00	.5%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	951,402.00	949,626.00	-.2%	No
1st Subsequent Year (2023-24)	517,089.00	552,389.00	6.8%	Yes
2nd Subsequent Year (2024-25)	481,927.00	509,834.00	5.8%	Yes

Explanation:
(required if Yes)

Adding in Prop 28 funding in additional years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	607,066.00	598,961.00	-1.3%	No
1st Subsequent Year (2023-24)	576,203.00	544,299.00	-5.5%	Yes
2nd Subsequent Year (2024-25)	583,539.00	549,864.00	-5.8%	Yes

Explanation:
(required if Yes)

Decrease of contracted revenue with other LEA.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	321,875.00	323,379.00	.5%	No
1st Subsequent Year (2023-24)	294,405.00	295,909.00	.5%	No
2nd Subsequent Year (2024-25)	303,207.00	262,874.00	-13.3%	Yes

Explanation:
(required if Yes)

Additional decrease of one-time fund expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	1,525,963.00	1,616,779.00	6.0%	Yes
1st Subsequent Year (2023-24)	1,445,194.00	1,505,654.00	4.2%	No
2nd Subsequent Year (2024-25)	1,367,145.00	1,433,178.00	4.8%	No

Explanation:
(required if Yes)

Adjustment to contracted service for student no longer in Excel.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	2,092,875.00	2,082,876.00	-.5%	Met
1st Subsequent Year (2023-24)	1,274,346.00	1,279,327.00	.4%	Met
2nd Subsequent Year (2024-25)	1,246,093.00	1,241,159.00	-.4%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	1,847,838.00	1,940,158.00	5.0%	Met
1st Subsequent Year (2023-24)	1,739,599.00	1,801,563.00	3.6%	Met
2nd Subsequent Year (2024-25)	1,670,352.00	1,696,052.00	1.5%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		Second Interim Contribution		
		Projected Year Totals		
		(Fund 01, Resource 8150,		
		Objects 8900-8999)		
	Required Minimum Contribution			Status
1.	OMMA/RMA Contribution	135,594.15	234,609.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		197,355.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	7.0%	7.0%	7.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.3%	2.3%	2.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	and Other Financing Uses		
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	(68,791.00)	3,438,254.00	2.0%	Met
1st Subsequent Year (2023-24)	(39,197.00)	3,950,188.00	1.0%	Met
2nd Subsequent Year (2024-25)	75,673.00	4,199,711.00	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.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	1,419,935.00	Met
1st Subsequent Year (2023-24)	1,142,174.00	Met
2nd Subsequent Year (2024-25)	1,039,326.00	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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2022-23)	796,793.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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.)	344.64	352.32	365.76
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

No

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	5,567,623.00	5,633,717.00	5,761,769.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	5,567,623.00	5,633,717.00	5,761,769.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	222,704.92	225,348.68	230,470.76

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

75,000.00	75,000.00	75,000.00
222,704.92	225,348.68	230,470.76

10C. Calculating the District's Available Reserve Amount

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

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	389,734.00	394,360.00	403,324.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	389,734.00	394,360.00	403,324.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.00%	7.00%	7.00%
District's Reserve Standard				
(Section 10B, Line 7):		222,704.92	225,348.68	230,470.76
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 first interim projections that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

Yes

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

The District has budgeted for Small, Rural Achievement Program funding and has applied for the renewal of these grant funds. The District plans to apply annually for these program funds.

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(723,654.00)	(829,896.00)	14.7%	106,242.00	Not Met
1st Subsequent Year (2023-24)	(516,989.00)	(518,092.00)	.2%	1,103.00	Met
2nd Subsequent Year (2024-25)	(490,436.00)	(503,040.00)	2.6%	12,604.00	Met

1b. Transfers In, General Fund *					
Current Year (2022-23)	9,551.00	9,551.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	7,959.00	7,959.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

1c. Transfers Out, General Fund *					
Current Year (2022-23)	19,183.00	19,183.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	16,858.00	16,858.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	15,874.00	15,874.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections 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)

Increase in Special Education costs due to an increase enrollment of special needs students moving into the District.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Capital Leases				
Certificates of Participation				
General Obligation Bonds	20	Fund 51, Property Taxes	Object 7433, 7434	3,235,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01, Various	Various	9,055

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

TOTAL:				3,244,055

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	159,269	158,219	152,244	158,219
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	159,269	158,219	152,244	158,219
Has total annual payment increased over prior year (2021-22)?	No	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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

Yes

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

No

- 2 OPEB Liabilities

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

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

89,339.00	85,786.00
0.00	0.00
89,339.00	85,786.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Actuarial	Actuarial
Aug 27, 2021	Dec 08, 2022

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

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

0.00	0.00
0.00	0.00
0.00	0.00

16,051.00	16,051.00
9,551.00	
0.00	

Data must be entered.

Data must be entered.

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

8,249.00	8,249.00
8,772.00	8,772.00
4,765.00	4,765.00

- d. Number of retirees receiving OPEB benefits
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

2	2
1	1
1	1

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

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

First Interim
(Form 01CSI, Item S7B) Second 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)

First Interim
(Form 01CSI, Item S7B) Second 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 first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	20.0	20.0	22.0	24.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

- 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
255,838	281,422	309,564
79.0%	63.6%	57.8%
3.6%	(19.6%)	(9.1%)

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

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

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

Yes	Yes	Yes
12,554	16,992	17,345
9.4%	35.4%	2.1%

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?

No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	20.5	19.7	19.7	20.4

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

Classified (Non-management) Health and Welfare (H&W) Benefits			
	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	84,391	150,391	165,430
3. Percent of H&W cost paid by employer	73.8%	85.3%	77.6%
4. Percent projected change in H&W cost over prior year	(12.8%)	15.6%	(9.1%)

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

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

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

If Yes, explain the nature of the new costs:

No		

Classified (Non-management) Step and Column Adjustments			
	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	11,995	9,890	9,810
3. Percent change in step & column over prior year	19.4%	(17.5%)	(.8%)

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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	5.8	5.8	5.8	5.8

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

2. Total cost of H&W benefits

74,484

81,932

90,126

3. Percent of H&W cost paid by employer

68.3%

50.5%

45.9%

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

(6.4%)

(26.1%)

(9.1%)

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

2. Cost of step & column adjustments

5,333

3,959

2,104

3. Percent change in step and column over prior year

(27.5%)

(25.8%)

(46.9%)

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

No

No

No

2. Total cost of other benefits

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)