

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

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: Lorelle Mudd Telephone: 530-868-1281
Title: CBO E-mail: lmudd@biggs.org

Criteria and Standards Review Summary

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,568,864.00	6,568,864.00	1,732,236.00	7,206,792.00	637,928.00	9.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	149,535.00	149,535.00	7,946.62	149,535.00	0.00	0.0%
4) Other Local Revenue		8600-8799	167,000.00	167,000.00	64,697.83	167,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,885,399.00	6,885,399.00	1,804,880.45	7,523,327.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,491,180.00	2,491,180.00	721,704.69	2,575,570.00	(84,390.00)	-3.4%
2) Classified Salaries		2000-2999	1,042,923.00	1,042,923.00	340,138.12	965,591.00	77,332.00	7.4%
3) Employee Benefits		3000-3999	1,472,573.00	1,472,573.00	415,321.82	1,333,577.00	138,996.00	9.4%
4) Books and Supplies		4000-4999	300,000.00	300,000.00	72,891.84	394,643.00	(94,643.00)	-31.5%
5) Services and Other Operating Expenditures		5000-5999	952,784.00	952,784.00	379,869.37	1,230,229.00	(277,445.00)	-29.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	116,000.00	116,000.00	115,288.74	116,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(154,041.00)	(154,041.00)	0.00	(523,341.00)	369,300.00	-239.7%
9) TOTAL, EXPENDITURES			6,221,419.00	6,221,419.00	2,045,214.58	6,092,269.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			663,980.00	663,980.00	(240,334.13)	1,431,058.00		
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	142,511.00	142,511.00	0.00	142,511.00	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	(877,838.00)	(877,838.00)	0.00	(896,511.00)	(18,673.00)	2.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,020,349.00)	(1,020,349.00)	0.00	(1,039,022.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(356,369.00)	(356,369.00)	(240,334.13)	392,036.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,619,223.00	2,619,223.00		2,677,029.00	57,806.00	2.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,619,223.00	2,619,223.00		2,677,029.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,619,223.00	2,619,223.00		2,677,029.00		
2) Ending Balance, June 30 (E + F1e)			2,262,854.00	2,262,854.00		3,069,065.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	0.00		2,000.00		
Stores		9712	0.00	0.00		0.00		

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Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	349,988.00		0.00		
4% REU/District Policy	0000	9780		349,988.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	699,976.00	349,988.00		1,143,805.00		
Unassigned/Unappropriated Amount		9790	1,560,878.00	1,562,878.00		1,923,260.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,157,685.00	3,157,685.00	1,307,865.00	2,741,151.00	(416,534.00)	-13.2%
Education Protection Account State Aid - Current Year		8012	727,723.00	727,723.00	429,222.00	1,472,127.00	744,404.00	102.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	33,719.00	33,719.00	0.00	31,854.00	(1,865.00)	-5.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,319.00	2,319.00	0.00	2,334.00	15.00	0.6%
County & District Taxes								
Secured Roll Taxes		8041	3,169,654.00	3,169,654.00	0.00	3,394,873.00	225,219.00	7.1%
Unsecured Roll Taxes		8042	218,475.00	218,475.00	0.00	247,431.00	28,956.00	13.3%
Prior Years' Taxes		8043	4,510.00	4,510.00	0.00	4,965.00	455.00	10.1%
Supplemental Taxes		8044	40,990.00	40,990.00	0.00	48,012.00	7,022.00	17.1%
Education Revenue Augmentation Fund (ERAF)		8045	(786,211.00)	(786,211.00)	0.00	(735,955.00)	50,256.00	-6.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,568,864.00	6,568,864.00	1,737,087.00	7,206,792.00	637,928.00	9.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(4,851.00)	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

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TOTAL, LCFF SOURCES			6,568,864.00	6,568,864.00	1,732,236.00	7,206,792.00	637,928.00	9.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	65,971.00	65,971.00	0.00	65,971.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	83,564.00	83,564.00	7,946.62	83,564.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		

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Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			149,535.00	149,535.00	7,946.62	149,535.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	26,000.00	26,000.00	8,400.00	26,000.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	(8,130.06)	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	116,000.00	116,000.00	64,427.89	116,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			167,000.00	167,000.00	64,697.83	167,000.00	0.00	0.0%
TOTAL, REVENUES			6,885,399.00	6,885,399.00	1,804,880.45	7,523,327.00	637,928.00	9.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,014,403.00	2,014,403.00	587,525.98	2,142,204.00	(127,801.00)	-6.3%
Certificated Pupil Support Salaries		1200	80,862.00	80,862.00	22,053.18	80,862.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	395,915.00	395,915.00	117,501.28	352,504.00	43,411.00	11.0%
Other Certificated Salaries		1900	0.00	0.00	(5,375.75)	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,491,180.00	2,491,180.00	721,704.69	2,575,570.00	(84,390.00)	-3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	68,591.00	68,591.00	19,801.77	70,321.00	(1,730.00)	-2.5%
Classified Support Salaries		2200	493,234.00	493,234.00	155,035.40	424,139.00	69,095.00	14.0%
Classified Supervisors' and Administrators' Salaries		2300	44,756.00	44,756.00	14,918.76	44,756.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	396,833.00	396,833.00	127,080.35	352,796.00	44,037.00	11.1%
Other Classified Salaries		2900	39,509.00	39,509.00	23,301.84	73,579.00	(34,070.00)	-86.2%
TOTAL, CLASSIFIED SALARIES			1,042,923.00	1,042,923.00	340,138.12	965,591.00	77,332.00	7.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	487,003.00	487,003.00	137,274.74	469,899.00	17,104.00	3.5%
PERS		3201-3202	293,055.00	293,055.00	76,108.55	206,724.00	86,331.00	29.5%
OASDI/Medicare/Alternative		3301-3302	119,733.00	119,733.00	34,191.75	93,924.00	25,809.00	21.6%
Health and Welfare Benefits		3401-3402	412,973.00	412,973.00	120,348.66	429,516.00	(16,543.00)	-4.0%
Unemployment Insurance		3501-3502	16,810.00	16,810.00	5,039.21	15,571.00	1,239.00	7.4%
Workers' Compensation		3601-3602	100,126.00	100,126.00	23,927.21	74,892.00	25,234.00	25.2%
OPEB, Allocated		3701-3702	40,123.00	40,123.00	16,487.62	40,200.00	(77.00)	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,750.00	2,750.00	1,944.08	2,851.00	(101.00)	-3.7%
TOTAL, EMPLOYEE BENEFITS			1,472,573.00	1,472,573.00	415,321.82	1,333,577.00	138,996.00	9.4%

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)
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	21,000.00	21,000.00	5,120.00	21,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	279,000.00	279,000.00	66,657.81	372,443.00	(93,443.00)	-33.5%
Noncapitalized Equipment		4400	0.00	0.00	1,114.03	1,200.00	(1,200.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			300,000.00	300,000.00	72,891.84	394,643.00	(94,643.00)	-31.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	33,150.00	33,150.00	1,415.44	33,150.00	0.00	0.0%
Dues and Memberships		5300	12,700.00	12,700.00	14,107.02	12,000.00	700.00	5.5%
Insurance		5400-5450	167,530.00	167,530.00	165,830.00	167,530.00	0.00	0.0%
Operations and Housekeeping Services		5500	177,000.00	177,000.00	64,607.02	185,000.00	(8,000.00)	-4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,350.00	26,350.00	5,208.59	26,350.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	495,554.00	495,554.00	121,140.69	762,699.00	(267,145.00)	-53.9%
Communications		5900	40,500.00	40,500.00	7,560.61	43,500.00	(3,000.00)	-7.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			952,784.00	952,784.00	379,869.37	1,230,229.00	(277,445.00)	-29.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Other Debt Service - Principal		7439	101,000.00	101,000.00	115,288.74	101,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			116,000.00	116,000.00	115,288.74	116,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(154,041.00)	(154,041.00)	0.00	(523,341.00)	369,300.00	-239.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(154,041.00)	(154,041.00)	0.00	(523,341.00)	369,300.00	-239.7%
TOTAL, EXPENDITURES			6,221,419.00	6,221,419.00	2,045,214.58	6,092,269.00	129,150.00	2.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	142,511.00	142,511.00	0.00	142,511.00	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			142,511.00	142,511.00	0.00	142,511.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(877,838.00)	(877,838.00)	0.00	(896,511.00)	(18,673.00)	2.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(877,838.00)	(877,838.00)	0.00	(896,511.00)	(18,673.00)	2.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,020,349.00)	(1,020,349.00)	0.00	(1,039,022.00)	(18,673.00)	1.8%

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	457,214.00	457,214.00	314,815.33	4,253,671.00	3,796,457.00	830.3%
3) Other State Revenue		8300-8599	656,129.00	656,129.00	325,427.01	1,907,114.00	1,250,985.00	190.7%
4) Other Local Revenue		8600-8799	188,021.00	188,021.00	50,578.00	190,682.00	2,661.00	1.4%
5) TOTAL, REVENUES			1,301,364.00	1,301,364.00	690,820.34	6,351,467.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	547,364.00	547,364.00	178,605.34	784,101.00	(236,737.00)	-43.3%
2) Classified Salaries		2000-2999	253,706.00	253,706.00	64,897.11	234,149.00	19,557.00	7.7%
3) Employee Benefits		3000-3999	664,692.00	664,692.00	91,481.22	732,563.00	(67,871.00)	-10.2%
4) Books and Supplies		4000-4999	230,808.00	230,808.00	130,724.49	2,537,691.00	(2,306,883.00)	-999.5%
5) Services and Other Operating Expenditures		5000-5999	107,035.00	107,035.00	54,063.62	2,310,597.00	(2,203,562.00)	-2,058.7%
6) Capital Outlay		6000-6999	0.00	0.00	31,533.17	482,704.00	(482,704.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	570,645.00	570,645.00	(43,385.20)	600,142.00	(29,497.00)	-5.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	154,041.00	154,041.00	0.00	523,341.00	(369,300.00)	-239.7%
9) TOTAL, EXPENDITURES			2,528,291.00	2,528,291.00	507,919.75	8,205,288.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,226,927.00)	(1,226,927.00)	182,900.59	(1,853,821.00)		
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	877,838.00	877,838.00	49,505.59	896,511.00	18,673.00	2.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			877,838.00	877,838.00	49,505.59	896,511.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(349,089.00)	(349,089.00)	232,406.18	(957,310.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	349,088.00	349,088.00		1,174,521.00	825,433.00	236.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			349,088.00	349,088.00		1,174,521.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			349,088.00	349,088.00		1,174,521.00		
2) Ending Balance, June 30 (E + F1e)			(1.00)	(1.00)		217,211.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		217,211.00		
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	(1.00)	(1.00)		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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	111,831.00	111,831.00	(27,163.00)	114,314.00	2,483.00	2.2%
Special Education Discretionary Grants		8182	3,425.00	3,425.00	(1.00)	27,766.00	24,341.00	710.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	(108,335.00)	257,123.00	257,123.00	New
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	286,984.00	286,984.00	45,076.48	292,843.00	5,859.00	2.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	26,312.00	26,312.00	345.00	30,078.00	3,766.00	14.3%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	1,207.00	1,207.00	New
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	6,130.00	6,130.00	New
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	23,333.00	23,333.00	34,851.34	75,183.00	51,850.00	222.2%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	5,329.00	5,329.00	370,041.51	3,449,027.00	3,443,698.00	64,621.8%
TOTAL, FEDERAL REVENUE			457,214.00	457,214.00	314,815.33	4,253,671.00	3,796,457.00	830.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	266,048.00	266,048.00	(25,717.00)	260,846.00	(5,202.00)	-2.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year								
	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years								
	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	34,804.00	34,804.00	3,314.42	34,804.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	355,277.00	355,277.00	347,829.59	1,611,464.00	1,256,187.00	353.6%
TOTAL, OTHER STATE REVENUE			656,129.00	656,129.00	325,427.01	1,907,114.00	1,250,985.00	190.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	188,021.00	188,021.00	50,578.00	190,682.00	2,661.00	1.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			188,021.00	188,021.00	50,578.00	190,682.00	2,661.00	1.4%
TOTAL, REVENUES			1,301,364.00	1,301,364.00	690,820.34	6,351,467.00	5,050,103.00	388.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	443,135.00	443,135.00	131,106.64	541,715.00	(98,580.00)	-22.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	15,997.44	133,157.00	(133,157.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	23,242.00	23,242.00	9,413.88	28,242.00	(5,000.00)	-21.5%
Other Certificated Salaries		1900	80,987.00	80,987.00	22,087.38	80,987.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			547,364.00	547,364.00	178,605.34	784,101.00	(236,737.00)	-43.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	253,706.00	253,706.00	64,897.11	234,149.00	19,557.00	7.7%
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			253,706.00	253,706.00	64,897.11	234,149.00	19,557.00	7.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	430,617.00	430,617.00	29,731.47	461,302.00	(30,685.00)	-7.1%
PERS		3201-3202	99,627.00	99,627.00	22,067.24	118,748.00	(19,121.00)	-19.2%
OASDI/Medicare/Alternative		3301-3302	34,746.00	34,746.00	8,488.78	34,510.00	236.00	0.7%
Health and Welfare Benefits		3401-3402	73,033.00	73,033.00	24,506.01	92,574.00	(19,541.00)	-26.8%
Unemployment Insurance		3501-3502	3,816.00	3,816.00	1,145.83	4,284.00	(468.00)	-12.3%
Workers' Compensation		3601-3602	22,695.00	22,695.00	5,488.97	20,986.00	1,709.00	7.5%
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	158.00	158.00	52.92	159.00	(1.00)	-0.6%
TOTAL, EMPLOYEE BENEFITS			664,692.00	664,692.00	91,481.22	732,563.00	(67,871.00)	-10.2%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	2,489.75	350,162.00	(350,162.00)	New
Books and Other Reference Materials		4200	124,752.00	124,752.00	0.00	172,769.00	(48,017.00)	-38.5%
Materials and Supplies		4300	106,056.00	106,056.00	113,234.74	1,864,760.00	(1,758,704.00)	-1,658.3%
Noncapitalized Equipment		4400	0.00	0.00	15,000.00	150,000.00	(150,000.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			230,808.00	230,808.00	130,724.49	2,537,691.00	(2,306,883.00)	-999.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	45,073.00	45,073.00	3,791.63	54,987.00	(9,914.00)	-22.0%
Dues and Memberships		5300	500.00	500.00	0.00	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	61,462.00	61,462.00	50,271.99	2,255,110.00	(2,193,648.00)	-3,569.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			107,035.00	107,035.00	54,063.62	2,310,597.00	(2,203,562.00)	-2,058.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	32,146.00	395,623.00	(395,623.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	87,081.00	(87,081.00)	New
Equipment Replacement		6500	0.00	0.00	(612.83)	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	31,533.17	482,704.00	(482,704.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	27,422.00	27,422.00	(63,329.20)	0.00	27,422.00	100.0%
Payments to County Offices		7142	543,223.00	543,223.00	19,944.00	600,142.00	(56,919.00)	-10.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			570,645.00	570,645.00	(43,385.20)	600,142.00	(29,497.00)	-5.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	154,041.00	154,041.00	0.00	523,341.00	(369,300.00)	-239.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			154,041.00	154,041.00	0.00	523,341.00	(369,300.00)	-239.7%
TOTAL, EXPENDITURES			2,528,291.00	2,528,291.00	507,919.75	8,205,288.00	(5,676,997.00)	-224.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	877,838.00	877,838.00	49,505.59	896,511.00	18,673.00	2.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			877,838.00	877,838.00	49,505.59	896,511.00	18,673.00	2.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			877,838.00	877,838.00	49,505.59	896,511.00	(18,673.00)	-2.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,568,864.00	6,568,864.00	1,732,236.00	7,206,792.00	637,928.00	9.7%
2) Federal Revenue		8100-8299	457,214.00	457,214.00	314,815.33	4,253,671.00	3,796,457.00	830.3%
3) Other State Revenue		8300-8599	805,664.00	805,664.00	333,373.63	2,056,649.00	1,250,985.00	155.3%
4) Other Local Revenue		8600-8799	355,021.00	355,021.00	115,275.83	357,682.00	2,661.00	0.7%
5) TOTAL, REVENUES			8,186,763.00	8,186,763.00	2,495,700.79	13,874,794.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,038,544.00	3,038,544.00	900,310.03	3,359,671.00	(321,127.00)	-10.6%
2) Classified Salaries		2000-2999	1,296,629.00	1,296,629.00	405,035.23	1,199,740.00	96,889.00	7.5%
3) Employee Benefits		3000-3999	2,137,265.00	2,137,265.00	506,803.04	2,066,140.00	71,125.00	3.3%
4) Books and Supplies		4000-4999	530,808.00	530,808.00	203,616.33	2,932,334.00	(2,401,526.00)	-452.4%
5) Services and Other Operating Expenditures		5000-5999	1,059,819.00	1,059,819.00	433,932.99	3,540,826.00	(2,481,007.00)	-234.1%
6) Capital Outlay		6000-6999	0.00	0.00	31,533.17	482,704.00	(482,704.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	686,645.00	686,645.00	71,903.54	716,142.00	(29,497.00)	-4.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,749,710.00	8,749,710.00	2,553,134.33	14,297,557.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(562,947.00)	(562,947.00)	(57,433.54)	(422,763.00)		
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	142,511.00	142,511.00	0.00	142,511.00	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	49,505.59	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(142,511.00)	(142,511.00)	49,505.59	(142,511.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(705,458.00)	(705,458.00)	(7,927.95)	(565,274.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,968,311.00	2,968,311.00		3,851,550.00	883,239.00	29.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,968,311.00	2,968,311.00		3,851,550.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,968,311.00	2,968,311.00		3,851,550.00		
2) Ending Balance, June 30 (E + F1e)			2,262,853.00	2,262,853.00		3,286,276.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	0.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		217,211.00		
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	349,988.00		0.00		
4% REU/District Policy	0000	9780		349,988.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	699,976.00	349,988.00		1,143,805.00		
Unassigned/Unappropriated Amount		9790	1,560,877.00	1,562,877.00		1,923,260.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,157,685.00	3,157,685.00	1,307,865.00	2,741,151.00	(416,534.00)	-13.2%
Education Protection Account State Aid - Current Year		8012	727,723.00	727,723.00	429,222.00	1,472,127.00	744,404.00	102.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	33,719.00	33,719.00	0.00	31,854.00	(1,865.00)	-5.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,319.00	2,319.00	0.00	2,334.00	15.00	0.6%
County & District Taxes								
Secured Roll Taxes		8041	3,169,654.00	3,169,654.00	0.00	3,394,873.00	225,219.00	7.1%
Unsecured Roll Taxes		8042	218,475.00	218,475.00	0.00	247,431.00	28,956.00	13.3%
Prior Years' Taxes		8043	4,510.00	4,510.00	0.00	4,965.00	455.00	10.1%
Supplemental Taxes		8044	40,990.00	40,990.00	0.00	48,012.00	7,022.00	17.1%
Education Revenue Augmentation Fund (ERAF)		8045	(786,211.00)	(786,211.00)	0.00	(735,955.00)	50,256.00	-6.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,568,864.00	6,568,864.00	1,737,087.00	7,206,792.00	637,928.00	9.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(4,851.00)	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,568,864.00	6,568,864.00	1,732,236.00	7,206,792.00	637,928.00	9.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	111,831.00	111,831.00	(27,163.00)	114,314.00	2,483.00	2.2%
Special Education Discretionary Grants		8182	3,425.00	3,425.00	(1.00)	27,766.00	24,341.00	710.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	(108,335.00)	257,123.00	257,123.00	New
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	286,984.00	286,984.00	45,076.48	292,843.00	5,859.00	2.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	26,312.00	26,312.00	345.00	30,078.00	3,766.00	14.3%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	1,207.00	1,207.00	New
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	6,130.00	6,130.00	New
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	23,333.00	23,333.00	34,851.34	75,183.00	51,850.00	222.2%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	5,329.00	5,329.00	370,041.51	3,449,027.00	3,443,698.00	64,621.8%
TOTAL, FEDERAL REVENUE			457,214.00	457,214.00	314,815.33	4,253,671.00	3,796,457.00	830.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	266,048.00	266,048.00	(25,717.00)	260,846.00	(5,202.00)	-2.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	65,971.00	65,971.00	0.00	65,971.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	118,368.00	118,368.00	11,261.04	118,368.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	355,277.00	355,277.00	347,829.59	1,611,464.00	1,256,187.00	353.6%
TOTAL, OTHER STATE REVENUE			805,664.00	805,664.00	333,373.63	2,056,649.00	1,250,985.00	155.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	26,000.00	26,000.00	8,400.00	26,000.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	(8,130.06)	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	116,000.00	116,000.00	64,427.89	116,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	188,021.00	188,021.00	50,578.00	190,682.00	2,661.00	1.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			355,021.00	355,021.00	115,275.83	357,682.00	2,661.00	0.7%
TOTAL, REVENUES			8,186,763.00	8,186,763.00	2,495,700.79	13,874,794.00	5,688,031.00	69.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,457,538.00	2,457,538.00	718,632.62	2,683,919.00	(226,381.00)	-9.2%
Certificated Pupil Support Salaries		1200	80,862.00	80,862.00	38,050.62	214,019.00	(133,157.00)	-164.7%
Certificated Supervisors' and Administrators' Salaries		1300	419,157.00	419,157.00	126,915.16	380,746.00	38,411.00	9.2%
Other Certificated Salaries		1900	80,987.00	80,987.00	16,711.63	80,987.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,038,544.00	3,038,544.00	900,310.03	3,359,671.00	(321,127.00)	-10.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	322,297.00	322,297.00	84,698.88	304,470.00	17,827.00	5.5%
Classified Support Salaries		2200	493,234.00	493,234.00	155,035.40	424,139.00	69,095.00	14.0%
Classified Supervisors' and Administrators' Salaries		2300	44,756.00	44,756.00	14,918.76	44,756.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	396,833.00	396,833.00	127,080.35	352,796.00	44,037.00	11.1%
Other Classified Salaries		2900	39,509.00	39,509.00	23,301.84	73,579.00	(34,070.00)	-86.2%
TOTAL, CLASSIFIED SALARIES			1,296,629.00	1,296,629.00	405,035.23	1,199,740.00	96,889.00	7.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	917,620.00	917,620.00	167,006.21	931,201.00	(13,581.00)	-1.5%
PERS		3201-3202	392,682.00	392,682.00	98,175.79	325,472.00	67,210.00	17.1%
OASDI/Medicare/Alternative		3301-3302	154,479.00	154,479.00	42,680.53	128,434.00	26,045.00	16.9%
Health and Welfare Benefits		3401-3402	486,006.00	486,006.00	144,854.67	522,090.00	(36,084.00)	-7.4%
Unemployment Insurance		3501-3502	20,626.00	20,626.00	6,185.04	19,855.00	771.00	3.7%
Workers' Compensation		3601-3602	122,821.00	122,821.00	29,416.18	95,878.00	26,943.00	21.9%
OPEB, Allocated		3701-3702	40,123.00	40,123.00	16,487.62	40,200.00	(77.00)	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,908.00	2,908.00	1,997.00	3,010.00	(102.00)	-3.5%
TOTAL, EMPLOYEE BENEFITS			2,137,265.00	2,137,265.00	506,803.04	2,066,140.00	71,125.00	3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	21,000.00	21,000.00	7,609.75	371,162.00	(350,162.00)	-1,667.4%
Books and Other Reference Materials		4200	124,752.00	124,752.00	0.00	172,769.00	(48,017.00)	-38.5%
Materials and Supplies		4300	385,056.00	385,056.00	179,892.55	2,237,203.00	(1,852,147.00)	-481.0%
Noncapitalized Equipment		4400	0.00	0.00	16,114.03	151,200.00	(151,200.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			530,808.00	530,808.00	203,616.33	2,932,334.00	(2,401,526.00)	-452.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	78,223.00	78,223.00	5,207.07	88,137.00	(9,914.00)	-12.7%
Dues and Memberships		5300	13,200.00	13,200.00	14,107.02	12,500.00	700.00	5.3%
Insurance		5400-5450	167,530.00	167,530.00	165,830.00	167,530.00	0.00	0.0%
Operations and Housekeeping Services		5500	177,000.00	177,000.00	64,607.02	185,000.00	(8,000.00)	-4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,350.00	26,350.00	5,208.59	26,350.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	557,016.00	557,016.00	171,412.68	3,017,809.00	(2,460,793.00)	-441.8%
Communications		5900	40,500.00	40,500.00	7,560.61	43,500.00	(3,000.00)	-7.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,059,819.00	1,059,819.00	433,932.99	3,540,826.00	(2,481,007.00)	-234.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	32,146.00	395,623.00	(395,623.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	87,081.00	(87,081.00)	New
Equipment Replacement		6500	0.00	0.00	(612.83)	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	31,533.17	482,704.00	(482,704.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	27,422.00	27,422.00	(63,329.20)	0.00	27,422.00	100.0%
Payments to County Offices		7142	543,223.00	543,223.00	19,944.00	600,142.00	(56,919.00)	-10.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Other Debt Service - Principal		7439	101,000.00	101,000.00	115,288.74	101,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			686,645.00	686,645.00	71,903.54	716,142.00	(29,497.00)	-4.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,749,710.00	8,749,710.00	2,553,134.33	14,297,557.00	(5,547,847.00)	-63.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	142,511.00	142,511.00	0.00	142,511.00	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			142,511.00	142,511.00	0.00	142,511.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	49,505.59	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	49,505.59	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(142,511.00)	(142,511.00)	49,505.59	(142,511.00)	0.00	0.0%

Resource	Description	2022-23 Projected Totals
6547	Special Education Early Intervention Preschool Grant	18.00
7425	Expanded Learning Opportunities (ELO) Grant	17,045.00
7810	Other Restricted State	4,525.00
9010	Other Restricted Local	195,623.00
Total, Restricted Balance		217,211.00

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)	539.93	539.93	498.78	564.08	24.15	4.0%
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)	539.93	539.93	498.78	564.08	24.15	4.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	539.93	539.93	498.78	564.08	24.15	4.0%
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	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

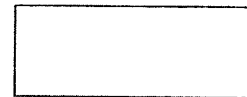
Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines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

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) 305,625.00
- 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) 6,279,726.00

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) 4.87%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 584,293.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 80,000.00

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)	64,730.77
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)	729,023.77
9. Carry-Forward Adjustment (Part IV, Line F)	(546,807.18)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	182,216.60
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,258,564.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	681,308.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,577,878.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	139,662.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	49,407.00
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)	275,188.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	40,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	83,237.00
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)	1,264,443.23
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)	252,953.00
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)	12,622,640.23
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)	5.78%
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)	1.44%
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)	<u>729,023.77</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>39,448.16</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
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 (10.42%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.42%) times Part III, Line B19) or (the highest rate used to recover costs from any program (16.21%) times Part III, Line B19); zero if positive	<u>(546,807.18)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(546,807.18)</u>
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:	<u>1.44%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-273403.59) is applied to the current year calculation and the remainder (\$-273403.59) is deferred to one or more future years:	<u>3.61%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-182269.06) is applied to the current year calculation and the remainder (\$-364538.12) is deferred to one or more future years:	<u>4.33%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(546,807.18)</u>

First Interim
2022-23 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

Approved indirect cost rate: 10.42%
Highest rate used in any program: 16.21%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	296,251.00	27,979.00	9.44%
01	3210	77,752.00	8,102.00	10.42%
01	3212	864,312.00	90,061.00	10.42%
01	3213	1,069,906.00	94,009.00	8.79%
01	3214	668,138.00	69,620.00	10.42%
01	3305	21,475.00	2,866.00	13.35%
01	3310	103,526.00	10,788.00	10.42%
01	4035	30,172.00	3,085.00	10.22%
01	4127	38,801.00	4,043.00	10.42%
01	5634	10,191.00	1,062.00	10.42%
01	6053	53,558.00	5,581.00	10.42%
01	6266	146,081.00	15,222.00	10.42%
01	6500	601,915.00	97,581.00	16.21%
01	6536	8,050.00	400.00	4.97%
01	6537	45,267.00	2,264.00	5.00%
01	6547	32,700.00	1,635.00	5.00%
01	7413	135,844.00	14,156.00	10.42%
01	7422	112,003.00	6,045.00	5.40%
01	7435	660,669.00	68,842.00	10.42%

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	7,206,792.00	(4.88%)	6,855,376.00	1.04%	6,926,468.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	149,535.00	(.71%)	148,475.68	3.99%	154,404.58
4. Other Local Revenues	8600-8799	167,000.00	(1.40%)	164,656.25	(1.04%)	162,937.50
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(896,511.00)	1.39%	(908,956.00)	1.91%	(926,347.20)
6. Total (Sum lines A1 thru A5c)		6,626,816.00	(5.54%)	6,259,551.93	.93%	6,317,462.88
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,575,570.00		2,622,513.71
b. Step & Column Adjustment				36,575.93		37,562.72
c. Cost-of-Living Adjustment				10,367.78		33,368.29
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,575,570.00	1.82%	2,622,513.71	2.70%	2,693,444.72
2. Classified Salaries						
a. Base Salaries				965,591.00		1,018,751.17
b. Step & Column Adjustment				38,333.96		40,444.42
c. Cost-of-Living Adjustment				14,826.21		15,643.61
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	965,591.00	5.51%	1,018,751.17	5.51%	1,074,839.20
3. Employee Benefits	3000-3999	1,333,577.00	6.59%	1,421,419.44	5.31%	1,496,843.71
4. Books and Supplies	4000-4999	394,643.00	(11.40%)	349,643.00	0.00%	349,643.00
5. Services and Other Operating Expenditures	5000-5999	1,230,229.00	0.00%	1,230,229.00	0.00%	1,230,229.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	116,000.00	0.00%	116,000.00	0.00%	116,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(523,341.00)	(2.57%)	(509,895.00)	0.00%	(509,895.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	142,511.00	0.00%	142,511.00	0.00%	142,511.00
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)		6,234,780.00	2.51%	6,391,172.32	3.17%	6,593,615.63
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		392,036.00		(131,620.39)		(276,152.75)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,677,029.00		3,069,065.00		2,937,444.61
2. Ending Fund Balance (Sum lines C and D1)		3,069,065.00		2,937,444.61		2,661,291.86
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,143,805.00		698,697.00		712,248.00
2. Unassigned/Unappropriated	9790	1,923,260.00		2,236,747.61		1,949,043.86
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,069,065.00		2,937,444.61		2,661,291.86
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,143,805.00		698,697.00		712,248.00
c. Unassigned/Unappropriated	9790	1,923,260.00		2,236,747.61		1,949,043.86
(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)		3,067,065.00		2,935,444.61		2,661,291.86
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	4,253,671.00	(85.29%)	625,603.00	(9.83%)	564,103.00
3. Other State Revenues	8300-8599	1,907,114.00	(60.16%)	759,810.51	1.45%	770,860.67
4. Other Local Revenues	8600-8799	190,682.00	0.00%	190,682.00	0.00%	190,682.00
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	896,511.00	1.39%	908,956.00	1.91%	926,347.20
6. Total (Sum lines A1 thru A5c)		7,247,978.00	(65.71%)	2,485,051.51	(1.33%)	2,451,992.87
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				784,101.00		502,188.26
b. Step & Column Adjustment				11,134.25		7,186.53
c. Cost-of-Living Adjustment				830.65		5,605.69
d. Other Adjustments				(293,877.64)		(19,427.20)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	784,101.00	(35.95%)	502,188.26	(1.32%)	495,553.28
2. Classified Salaries						
a. Base Salaries				234,149.00		247,096.39
b. Step & Column Adjustment				9,295.72		9,809.73
c. Cost-of-Living Adjustment				3,651.67		3,853.59
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	234,149.00	5.53%	247,096.39	5.53%	260,759.71
3. Employee Benefits	3000-3999	732,563.00	(14.72%)	624,740.51	.06%	625,108.88
4. Books and Supplies	4000-4999	2,537,691.00	(90.20%)	248,660.00	0.00%	248,660.00
5. Services and Other Operating Expenditures	5000-5999	2,310,597.00	(95.27%)	109,239.35	(37.03%)	68,784.00
6. Capital Outlay	6000-6999	482,704.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	600,142.00	0.00%	600,142.00	0.00%	600,142.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	523,341.00	(70.77%)	152,985.00	0.00%	152,985.00
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)		8,205,288.00	(69.71%)	2,485,051.51	(1.33%)	2,451,992.87
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(957,310.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form D11, line F1e)		1,174,521.00		217,211.00		217,211.00
2. Ending Fund Balance (Sum lines C and D1)		217,211.00		217,211.00		217,211.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	217,211.00		217,211.00		217,211.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		217,211.00		217,211.00		217,211.00
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.						
One time Funds Resc 3213,3214,6266,7435						

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	7,206,792.00	(4.88%)	6,855,376.00	1.04%	6,926,468.00
2. Federal Revenues	8100-8299	4,253,671.00	(85.29%)	625,603.00	(9.83%)	564,103.00
3. Other State Revenues	8300-8599	2,056,649.00	(55.84%)	908,286.19	1.87%	925,265.25
4. Other Local Revenues	8600-8799	357,682.00	(.66%)	355,338.25	(.48%)	353,619.50
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		13,874,794.00	(36.97%)	8,744,603.44	.28%	8,769,455.75
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,359,671.00		3,124,701.97
b. Step & Column Adjustment				47,710.18		44,749.25
c. Cost-of-Living Adjustment				11,198.43		38,973.98
d. Other Adjustments				(293,877.64)		(19,427.20)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,359,671.00	(6.99%)	3,124,701.97	2.06%	3,188,998.00
2. Classified Salaries						
a. Base Salaries				1,199,740.00		1,265,847.56
b. Step & Column Adjustment				47,629.68		50,254.15
c. Cost-of-Living Adjustment				18,477.88		19,497.20
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,199,740.00	5.51%	1,265,847.56	5.51%	1,335,598.91
3. Employee Benefits	3000-3999	2,066,140.00	(.97%)	2,046,159.95	3.70%	2,121,952.59
4. Books and Supplies	4000-4999	2,932,334.00	(79.60%)	598,303.00	0.00%	598,303.00
5. Services and Other Operating Expenditures	5000-5999	3,540,826.00	(62.17%)	1,339,468.35	(3.02%)	1,299,013.00
6. Capital Outlay	6000-6999	482,704.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	716,142.00	0.00%	716,142.00	0.00%	716,142.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(356,910.00)	0.00%	(356,910.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	142,511.00	0.00%	142,511.00	0.00%	142,511.00
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)		14,440,068.00	(38.53%)	8,876,223.83	1.91%	9,045,608.50
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(565,274.00)		(131,620.39)		(276,152.75)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,851,550.00		3,286,276.00		3,154,655.61
2. Ending Fund Balance (Sum lines C and D1)		3,286,276.00		3,154,655.61		2,878,502.86
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		0.00
b. Restricted	9740	217,211.00		217,211.00		217,211.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,143,805.00		698,697.00		712,248.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	1,923,260.00		2,236,747.61		1,949,043.86
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,286,276.00		3,154,655.61		2,878,502.86
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,143,805.00		698,697.00		712,248.00
c. Unassigned/Unappropriated	9790	1,923,260.00		2,236,747.61		1,949,043.86
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)		3,067,065.00		2,935,444.61		2,661,291.86
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		21.24%		33.07%		29.42%
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)						
		498.78		464.00		439.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		14,440,068.00		8,876,223.83		9,045,608.50
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)		14,440,068.00		8,876,223.83		9,045,608.50
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)		577,602.72		355,048.95		361,824.34
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)		577,602.72		355,048.95		361,824.34
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	539.93	564.08		
	Charter School	0.00	0.00		
	Total ADA	539.93	564.08	4.5%	Not Met
1st Subsequent Year (2023-24)	District Regular	514.00	542.00		
	Charter School	0.00	0.00		
	Total ADA	514.00	542.00	5.4%	Not Met
2nd Subsequent Year (2024-25)	District Regular	507.00	508.16		
	Charter School				
	Total ADA	507.00	508.16	.2%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Three year average ratio being used on LCFF Calculation.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	560.00		
	Charter School			
	Total Enrollment	560.00	534.00	(4.6%)
1st Subsequent Year (2023-24)	District Regular	561.00		
	Charter School			
	Total Enrollment	561.00	502.00	(10.5%)
2nd Subsequent Year (2024-25)	District Regular	553.00		
	Charter School			
	Total Enrollment	553.00	475.00	(14.1%)

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Declining Enrollment

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)	District Regular	563	605	93.1%
	Charter School			
	Total ADA/Enrollment	563	605	
Second Prior Year (2020-21)	District Regular	563	563	100.0%
	Charter School			
	Total ADA/Enrollment	563	563	
First Prior Year (2021-22)	District Regular	520	575	90.4%
	Charter School			
	Total ADA/Enrollment	520	575	
Historical Average Ratio:				94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				95.0%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)	District Regular	499	534	93.4%	Met
	Charter School	0			
	Total ADA/Enrollment	499	534		
1st Subsequent Year (2023-24)	District Regular	464	502	92.4%	Met
	Charter School	0			
	Total ADA/Enrollment	464	502		
2nd Subsequent Year (2024-25)	District Regular	439	475	92.4%	Met
	Charter School				
	Total ADA/Enrollment	439	475		

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

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

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

Explanation:
(required if NOT met)

4. **CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	6,568,864.00	7,206,792.00	9.7%	Not Met
1st Subsequent Year (2023-24)	6,790,650.00	6,855,376.00	1.0%	Met
2nd Subsequent Year (2024-25)	7,012,270.00	6,926,468.00	(1.2%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Funded ADA used in OB was 539.93, at First Interim 564.08

5. **CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2019-20)	4,820,907.26	
Second Prior Year (2020-21)	4,435,491.77	5,216,666.68	85.0%
First Prior Year (2021-22)	4,859,666.00	5,757,950.00	84.4%
	Historical Average Ratio:		83.9%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.9% to 87.9%	79.9% to 87.9%	79.9% to 87.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	4,874,738.00	6,092,269.00	80.0%	Met	
1st Subsequent Year (2023-24)	5,062,684.32	6,248,661.32	81.0%	Met	
2nd Subsequent Year (2024-25)	5,265,127.63	6,451,104.63	81.6%	Met	

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	457,214.00	4,253,671.00	830.3%	Yes
1st Subsequent Year (2023-24)	457,214.00	625,603.00	36.8%	Yes
2nd Subsequent Year (2024-25)	457,214.00	564,103.00	23.4%	Yes

Explanation:
(required if Yes)

Some resources were identified after the original budget. One time Revenue funds assumptions.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	805,664.00	2,056,649.00	155.3%	Yes
1st Subsequent Year (2023-24)	823,103.25	908,286.19	10.3%	Yes
2nd Subsequent Year (2024-25)	837,447.90	925,265.25	10.5%	Yes

Explanation:
(required if Yes)

Some resources were identified after the original budget. One time State Revenues.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	355,021.00	357,682.00	.7%	No
1st Subsequent Year (2023-24)	359,021.00	355,338.25	-1.0%	No
2nd Subsequent Year (2024-25)	360,021.00	353,619.50	-1.8%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	530,808.00	2,932,334.00	452.4%	Yes
1st Subsequent Year (2023-24)	546,201.44	598,303.00	9.5%	Yes
2nd Subsequent Year (2024-25)	561,221.99	598,303.00	6.6%	Yes

Explanation:
(required if Yes)

Assumptions to spend one time funds.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	1,059,819.00	3,540,826.00	234.1%	Yes
1st Subsequent Year (2023-24)	1,045,140.90	1,339,468.35	28.2%	Yes
2nd Subsequent Year (2024-25)	1,073,882.28	1,299,013.00	21.0%	Yes

Explanation:
(required if Yes)

Assumptions to spend one time funds and outside services MOU's.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	1,617,899.00	6,668,002.00	312.1%	Not Met
1st Subsequent Year (2023-24)	1,639,338.25	1,889,227.44	15.2%	Not Met
2nd Subsequent Year (2024-25)	1,654,682.90	1,842,987.75	11.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	1,590,627.00	6,473,160.00	307.0%	Not Met
1st Subsequent Year (2023-24)	1,591,342.34	1,937,771.35	21.8%	Not Met
2nd Subsequent Year (2024-25)	1,635,104.27	1,897,316.00	16.0%	Not Met

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

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

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

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

Some resources were identified after the original budget. One time Revenue funds assumptions.

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

Some resources were identified after the original budget. One time State Revenues.

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

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

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

Assumptions to spend one time funds.

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

Assumptions to spend one time funds and outside services MOU's.