

LARKSPUR-CORTE MADERA SCHOOL DISTRICT

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2022-2023 SECOND INTERIM

March 8, 2023



2022-2023 SECOND INTERIM

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To: Dr. Brett Geithman, Superintendent

From: Paula Rigney, Chief Business Official

Date: March 8, 2023

Re: 2022-23 Second Interim – All Funds

BUDGET NEWS

The Governor's 2022-2023 Budget was approved in June, 2022. The revised state budget, as it impacts education, was similar in nature to the May Revise proposal, with small conservative changes how the one-time funds would be dispersed (specific grants, general fund restricted one-time funds, Preschool/TK funding, Expanded Learning Opportunities, Learning Recovery Emergency Block Grant, Art/Music/Instructional Materials/Discretionary Block Grant, etc.), the STRS/PERS implemented rates at the state level and an additional COLA toward the LCFF specific to each grade span. The Governor's 2023-24 proposed budget includes several ways the state can make reductions and/or adjustments to the current deficit in the state budget and out years. The STRS implemented rates stand to be the same as proposed, while CalPERS has announced that rates will increase. The CalPERS board anticipates voting on rates by the April board meeting. The significant investments in the current state budget—namely, the increased ongoing education spending obligations—can create out-year risks for the state and for local leaders if the economic assumptions underlying the approved budget prove tenuous. Districts should incorporate local factors into building their budgets. The Governor's office, Fiscal Crisis and Management Assistance Team (FCMAT), and School Services of California are advising school districts to budget conservatively and cautiously when forecasting future budgets.

The Larkspur-Corte Madera School District (LCMSD) has gathered feedback from numerous stakeholders (Marin County Office of Education, FCMAT, and Fiscal Advisory Committee) during the past couple of years to help guide the recommendations being presented to the Board. District staff are continuously updating the conservative 2022-23 Budget. The District used recommendations from the School Services of California Governor's Workshop, FCMAT, local governmental agencies and community stakeholders to develop the 2022-23 Second Interim Budget and the Multi Year Projection (MYP).

Message from the Marin County Office of Education on Reserves/Reserve Cap

The Common Message continues to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty (3%). The state-required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%-20%. The current statewide average for school district reserve levels for Unified School Districts is at 22.36%, (data used from 2020-2021 final budgets, FCMAT March 2022 Fiscal Alert). In determining an appropriate level of reserves, districts should consider multiple external and local factors including but not limited to:



- State and federal economic forecasts and volatility
- Unknown impacts of federal tax reform on state revenue
- Forecasted revenue changes verse projected expenditure increases in budget and multi-year projections
- Ending balance impact of various district enrollment scenarios
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand
- Savings for future one-time planned expenditures
- Protection against unanticipated/unbudgeted expenditures
- Credit ratings and long-term borrowing costs

A prudent reserve affords districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption, sometimes unnecessarily, to student programs and employees.

- LCMSD is a perfect example of what can happen to a district with low reserve levels and the impact of slight revenue shifts or large expenditure hits. In 2018-19, the District adopted approximately \$1.147M in budget cuts (approximately \$817,000 cuts within all personnel groups, and \$330,000 in operational expenses). LCMSD is fortunate to have Fund 35 (School Facilities Fund) to purchase PPE, air purifiers for all staff members, technology for students and staff, furniture to shift classrooms to meet CDC/health department guidelines, and install an ionization filtration system. The District was able to apply one-time funding at the federal and state level to fund current expenditures that were fundamental in getting students back to in-person instruction, which in turn increased the District's reserve level and contributed in the District approving a multi-year settlement agreement with both bargaining groups. Marin County Office of Education has commended our Board for developing the cost reductions that accompany the prior approved settlement agreements.

ASSUMPTIONS

The District used the following assumptions in building the 2022-23 Second Interim Budget and the Multi-Year Projection (2022-23 through 2024-25):

Revenue Assumptions:

- Property Tax Growth
 - 2022-23 a 5.28% property tax growth from previous year and 4.0% property tax growth in the out years (2023-24 through 2024-25)
 - Please note that 1% of property tax growth is approximately \$127K
 - The District is projecting moderate property tax increases in out years due to the unknown effects of current state of the national and world economy
- LCFF Revenue Assumptions: From 2022-23 through 2024-25



- Significant decrease in enrollment in 2022-23 (drop of 67.2 ADA from previous year, total loss of 268.8 ADA since 2019-20) and then projecting flat enrollment for the out years
- 96% ADA to enrollment
- COLA to LCFF Base:
 - 2022-23 6.56% + LCFF Investment COLA specific to each grade span
 - 2023-24 8.13%
 - 2024-25 3.54%
- SPARK contribution projected of \$1,250,987 for 2022-23 through 2024-25 ~ Subject to change based on final 2022-23 donations
- Lottery revenues projected at \$170/ADA (unrestricted) and \$67/ADA (restricted) for current year, 2022-23 funding levels through 2024-25
- Mandated Block Grant projected funded:
 - 2022-23 \$34.94 per ADA
 - 2023-24 \$37.78 per ADA
 - 2024-25 \$39.12 per ADA
- Federal revenues projected with current 2022-23 allocation and estimated 12% reduction through 2024-25 (for Title I-IV)
- Special Education projected to be flat funded from 2022-23 through 2024-25. Addition of one-time special ed. mental health/remediation funding
- Parcel tax projected at current number of parcels with 5% escalation from 2022-23 through 2024-25
- Lease revenue based upon current signed leases from 2022-23 through 2024-25
- Local revenues based on current budgeted facility rentals from 2022-23 through 2024-25

Expenditure Assumptions:

- Staffing Assumptions
 - Step and Column included
 - 2022-23 2.25% increase on salary schedule
 - 2023-24 0.00% increase on salary schedule
 - 2024-25 0.00% increase on salary schedule
 - Staffing included in 2022-23
 - 85.05 FTE CTA
 - 38.13 FTE CSEA
 - 4.0 FTE Confidential Classified
 - 6.8 FTE Certificated Administration
 - 1.5 FTE Classified Administration
 - 2.0 FTE Non-Represented
 - Staffing in 2023-24
 - Reduction of approximately 6.5 FTE from 2022-23 in order to provide additional compensation to LCMSD staff and maintain District's fiscal solvency and needs
 - Staffing in 2024-25
 - Currently the same as 2023-24 but subject to change based on the District's fiscal solvency and needs
- STRS and PERS Rates:



- Based on the current enacted legislation and budget adoption
 - STRS: 19.1% in 2022-23, 19.1% in 2023-24, 19.1% 2024-25
 - PERS: 25.37% in 2022-23, 27.0% in 2023-24, 28.1% 2024-25
- Operational expenditures are based on the current rates, contracts, agreements, MOU's, etc.
 - Addition of one-time expenditures in 2022-23 through 2023-24 from funds awarded in 2022 (Federal Safety Grant, 2022 Art/Music/Instructional Materials/Discretionary Block Grant, 2022 Learning Recovery Block Grant)
- Please note, the current MYP does not reflect budgeting for any possible additional requirements imposed by the health department and/or CDC.

GENERAL FUND

Detailed Key Budget Assumptions used to prepare the 2022-23 second interim budget are attached to this narrative, followed by factors to consider for the two subsequent fiscal years. They include all expenditures supporting the District's strategic priorities and draft Local Control Accountability Plan (LCAP).

Local Control Funding Formula (LCFF) Revenues: \$14,549,499

The State funded the LCFF at a 6.56% COLA plus LCFF Investment COLA specific amount for each grade span. LCFF funding eliminated; (1) the prior funding formula known as revenue limits, (2) the deficit factor, and (3) collapsed almost all state categorical revenue into the LCFF formula. The District has used the (FCMAT) LCFF calculator, with the attached budget assumptions, to calculate revenue estimates for 2022-23 through 2024-25. The District LCFF calculator is projected at \$14,575,999 for 2022-23, all funds are attributed to the District's excess property tax and some state funds (\$1,025,408 + \$297,304) and a Ross Valley Charter School In-Lieu transfer of \$26,500.

Districts are now known as "LCFF funded" or "Basic Aid." Based on the assumptions used, projections indicate that the District will be Basic Aid funded for 2022-23 through 2024-25.

Federal Funding: \$330,396

Federal funding consists of \$221,712 in Special Education Funding, \$14,150 ESSER Funding, \$94,534 in Elementary and Secondary Education Act (ESEA; Title I, II, III and IV) funding.

State Funding: \$2,920,188

The implementation of LCFF has reduced the number of state categorical programs. The District's remaining state funding is limited to Lottery funding of \$384,345, Mandated Cost Block Grant of \$45,391, Classified School Employees Summer Assistance Program of \$35,717 and state mental health funding of \$365,063 (increase due to some one-time funds). The 2022-23 state budget also apportioned one-time funding in the 2022 Art/Music/Instructional Materials/Discretionary Block Grant of \$576,875 (original allocation \$865,313) and the 2022 Learning Recovery Emergency Block Grant of \$382,247.

Another change in State funding comes in the form of an accounting change. The STRS payments that the State makes "on behalf" of school district employees is now recorded as an



expense, and recorded as equal state revenue as well. There is no net impact of this change in accounting (\$1,130,550 increase to both State Revenue and STRS expense), with the exception of a slightly increased reserve for economic uncertainties, which is calculated based upon total expenditures.

Local Funding: \$6,689,120

Parcel tax revenue of \$3,664,570 has been budgeted based upon preliminary estimates of the approved Measure A at \$910.00 per parcel for the 2022-23 fiscal year.

SPARK has updated its contribution to the General Fund to \$1,250,987 based upon current budget development meetings.

Lease and local revenue of \$836,439 is included based upon current leases, consisting primarily of the long-term lease to Marin Primary and Middle School, facility use agreements and memorandums of understanding with other school districts/entities.

The local Special Education Local Plan Authority (SELPA) chapter has updated its contribution to the General Fund to \$937,124, based upon current budget development meetings and average daily attendance reporting.

General Fund Expenditures

Employee salaries and benefits equal 82% of the District's expenditures. The remaining 18% of the budget funds goes to contracted services, supplies and materials, capital outlay, and other expenses. Elementary school districts are required by law to spend at least 60% of total expenditures on classroom-related expenses, including teachers and student support staff. The District maintains a percentage well over 60%.

Salary and benefit projections include current salary agreements, including step and column placements, proposed and implemented increases to STRS, PERS, State Unemployment Insurance, and Workers' Compensation rates. Any new hire open positions not filled at the time of adoption and/or budget cycle are budgeted at the highest salary placement allowed per bargaining unit contracts.

OTHER FUNDS

The Cafeteria Fund (Fund 13) is budgeted based on historical operations using current reimbursement rates, indirect cost rates, and anticipated food services contract rates for 2022-23. The District started the process of reviewing the current food program and future programs at the start of the 2017-18 school year. A significant amount of time was invested by District staff and the Health and Wellness Committee to examine the current program. The District has published an Request for Proposal to solicit a Food Service Management Company for 2023-24. Bids are due March 17, 2023 at noon.

The Bond Fund budget (Fund 21) previously monitored the three main 2014 Measure D projects. All projects were completed in September of 2017. There are no expenditures included in the proposed budget due to all bond proceeds being spent and closed out. When the accounting records are closed for 2022-23, the fund will be re-categorized as facilities funds for parks and



recreation agreements and District-wide facilities projects reimbursed by the Office of Public-School Construction (OPSC).

The Developer Fee Fund (Fund 25) is funded by Level I Developer Impact Fees. The rates for these fees are set by the State Allocation Board and enacted by the District after performing a justification study. The District's current rates of \$3.36 per sq. ft. for residential and \$0.54 per sq. ft. for commercial properties were approved in April, 2014. Developer fee revenue decreased from 2018-19 through 2021-22. The District is estimating another slight decrease in developer fees, but is hopeful that they come in flat from the prior year, as no significant development projects have been approved or initiated.

Attachments

- 1) **Key Budget Assumptions** – All significant budget assumptions used to create the budget and multi-year projections (MYP).
Planning Factors for 2022-23 and MYPs
 Key planning factors for LEAs to incorporate into their 2022-23 budgets and MYPs are listed in the Marin County Office of Education Common Message (attached) and are based on the Governor's 2023-24 Budget Proposal Adopted. In addition, LEAs should take into consideration any local statutory adjustments that may affect their budget, such as minimum wage adjustments, residential and commercial property tax loss, and local reserve levels, etc.
- 2) **2022-23 Second Interim for the General Fund** – An updated budget for 2022-23 which projects how the District will close out the year and the summary of the General Fund budget for 2022-23. This is presented in the SACS alternative form.
- 3) **2022-23 through 2024-25 MYP** – As required by AB 1200, the MYP is a projection of 2022-23 and the subsequent two years. This projection supports the assumption that the District can meet its financial obligations for the budget year, as well as the two subsequent years.
- 4) **Marin Common Message** – Marin County Office of Education's summary of the Governor's May Revision and budget recommendations.
- 5) **Additional Budget Reference Materials:**
 - a. School Services of California (SSC) 2022-23 Financial Projection Dashboard for the 2023-24 Governor's Budget Proposal
 - b. School Services of California (SSC) Fiscal Report Themes for the 2023-24 Governor's Budget Workshop
 - c. School Services of California (SSC) 2022-23 Second Interim Report Considerations
 - d. School Services of California (SSC) Fiscal Report Revenue Picture Will Be Murky at the May Revision
 - e. School Services of California (SSC) Legislative Analyst's Office (LAO) Analysis of the Governor's K-12 Spending Plan
 - f. School Services of California (SSC) Fiscal Report State Revenue Shy of Governor's January Estimates
 - g. School Services of California (SSC) Fiscal Report U.S. Headline Inflation Up
 - h. Marin County Office of Education (MCOE) Budget Adoption Approval Letter

LARKSPUR-CORTE MADERA SCHOOL DISTRICT

2022-23 General Fund Budget



KEY BUDGET ASSUMPTIONS

2022-23 Second Interim

March 8, 2023

The following Budget Assumptions are based on the Governor's 2023-24 Budget Proposal and Governor's Workshop by School Services of California (SSC) (January 2023 Dart Board), Education Coalition (California School Boards Association, Association of California School Administrators, California Association of School Business Officials), Legislative Analyst's Office, State Department of Finance, and Marin County Office of Education Common Message.

2022-23 General Fund Basic Aid Funded

REVENUES

- Local Control Funding Formula (LCFF) revenue of \$14,549,499 (5.28% property tax growth from previous year) is based upon the Governor's 2022-23 Budget Adoption LCFF calculator with the following assumptions. The gap funding percentage is the percentage of the "gap" between the current funding level and the proposed full implementation funding level under LCFF:

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
			6.56% + LCFF	
1423.41*	96.0%	100%	Investment	11.46%

- Federal Revenue \$330,396 (slight increase in estimated budget adoption allocation in Title I-IV)
- Other State Revenue of \$2,920,188 (one-time funding 2022-23 Art/Music/Instructional Materials Discretionary Block Grant (adjusted for possible reduction), Learning Recovery Emergency Block Grant, and State Special Education One-Time)
- Other Local Revenues \$6,689,120
 - Parcel Taxes approved for \$3,664,570
 - SPARK funding approved for \$1,250,987 (subject to change)
 - SELPA funding approved for \$937,124
 - Leases/Rentals/Interest anticipated funding of \$836,439

*Due to the District's declining enrollment, the California Department of Education allows a district to use the highest ADA between current year and prior year P-2 attendance reporting, the average of three years or the highest ADA percentage factor.

EXPENDITURES

Salaries & Benefits: \$19,539,860

- Projected salaries (step and column) based upon current staffing and placement/hiring as of January 30, 2023
 - 2022-2023 2.25% salary schedule
- Health and Welfare benefit cap of \$11,250, based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 19.1% based upon STRS adopted rate
- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increased to 25.37% based upon PERS adopted rate
- Workers' Compensation rate increased to 2.04% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.5%) are based upon actual rates

Non-Salary Accounts: \$4,366,707

- Includes professional development, technology and the curriculum adoption plan
- Increase in 4000 and 5000 object categories, which accounts for carry-over purchases from previous fiscal year and/or one-time state Block Grants, CARES/ESSER/COVID-19/Learning Loss funds, future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA)

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

2023-24 General Fund Basic Aid Funded

REVENUES

- Local Control Funding Formula revenue of \$15,023,026 (estimated 4.0% property tax growth from previous year) is based upon the Governor's 2023-24 Proposed Budget LCFF calculator with the following assumptions (conservatively, declining enrollment has been included):

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
1328.60*	96.0%	100%	8.13%	10.59%

- Federal Revenue \$306,102 (estimated 12% decrease in Title I-IV, no additional one-time funding)

- Other State Revenue of \$1,687,597
- Other Local Revenues of \$6,879,149
 - Parcel Taxes approved for \$3,847,799
 - SPARK funding projection of \$1,250,987 (subject to change)
 - SELPA funding projection of \$937,124
 - Leases/Rentals/Interest anticipated funding of \$843,239

EXPENDITURES

Salaries & Benefits: \$20,232,914

- Projected salaries (step and column) based upon staffing and placement/hiring as of January 30, 2023 from the 2022-23 fiscal year
 - 2023-2024 0.0% salary schedule
 - 2023-2024 6.5 FTE reduction in staffing
- Health and Welfare benefit cap of \$11,250, based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 19.1% based upon STRS adopted rate
- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increased to 27.0% based upon PERS adopted rate
- Workers' Compensation rate increased to 2.04% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.5%; anticipated to be lowered to .2%) are based upon current rates

Non-Salary accounts: \$4,510,072

- Increase in 4000 and 5000 object categories, which accounted for carry-over and/or one-time unspent funds from previous fiscal year, future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA)

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

2024-25 General Fund Basic Aid Funded

REVENUES

- Local Control Funding Formula revenue of \$15,510,136 (estimated 4.0% property tax growth from previous year) is based upon the Governor's 2023-24 Proposed Budget LCFF calculator with the following assumptions (conservatively, declining enrollment has been included):

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
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1232.81*	96.0%	100%	3.54%	9.72%
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- Federal Revenue \$297,175 (estimated 12% decrease Title I-IV, no additional one-time funding)
- Other State Revenue of \$1,689,492
- Other Local Revenues of \$7,078,424
 - Parcel Taxes approved for \$4,040,188
 - SPARK funding commitment projection of \$1,250,987 (subject to change)
 - SELPA funding projection of \$937,123
 - Leases/Rentals/Interest anticipated funding of \$850,125

EXPENDITURES

Salaries & Benefits: \$19,885,217

- Projected salaries (step and column) based upon staffing and placement/hiring as of January 30, 2023 from the 2022-23 fiscal year
 - 2024-2025 0.00% salary schedule increase
- Health and Welfare \$11,250 cap based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 19.1% based upon STRS adopted rate
- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increased to 28.1% based upon PERS adopted rate
- Workers' Compensation rate increased to 2.04% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.5%; anticipated to be lowered to .2%) are based upon current rates

Non-Salary accounts \$4,193,443

- Decreases in 4000 and 5000 object categories, which accounted for decrease carry-over and/or one-time funds, unspent funds from previous fiscal year being spent, future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA)

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 08, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Paula Rigney Telephone: 415-927-6960
Title: Chief Business Official E-mail: prigney@lcrmschools.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 first interim.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	14,313,569.00	14,575,999.00	8,892,088.01	14,549,499.00	(26,500.00)	-0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	279,171.36	325,530.00	193,750.51	304,510.70	(21,019.30)	-6.5%
4) Other Local Revenue		8600-8799	804,304.21	836,439.36	673,810.45	836,439.36	0.00	0.0%
5) TOTAL, REVENUES			15,397,044.57	15,737,968.36	9,759,648.97	15,690,449.06		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,557,447.00	4,117,598.00	3,512,515.58	4,267,509.70	(149,911.70)	-3.6%
2) Classified Salaries		2000-2999	2,008,313.00	2,101,371.00	1,091,699.74	2,084,137.00	17,234.00	0.8%
3) Employee Benefits		3000-3999	3,432,083.00	3,282,538.00	1,741,179.56	3,266,300.00	16,238.00	0.5%
4) Books and Supplies		4000-4999	168,963.00	177,915.00	98,778.16	182,415.00	(4,500.00)	-2.5%
5) Services and Other Operating Expenditures		5000-5999	1,548,048.75	1,706,204.59	548,981.86	1,614,507.45	91,697.14	5.4%
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	32,245.00	34,230.00	22,937.37	31,344.00	2,886.00	8.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(31,251.00)	(43,581.00)	0.00	(42,881.00)	(700.00)	1.6%
9) TOTAL, EXPENDITURES			11,715,848.75	11,376,275.59	7,016,092.27	11,403,332.15		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,681,195.82	4,361,692.77	2,743,556.70	4,287,116.91		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,577,654.05)	(3,577,724.86)	0.00	(3,511,146.64)	66,578.22	-1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,577,654.05)	(3,577,724.86)	0.00	(3,511,146.64)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			103,541.77	783,967.91	2,743,556.70	775,970.27		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,772,775.30	7,048,149.37		7,048,149.37	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,772,775.30	7,048,149.37		7,048,149.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,772,775.30	7,048,149.37		7,048,149.37		
2) Ending Balance, June 30 (E + F1e)			5,876,317.07	7,832,117.28		7,824,119.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	312,000.00	312,000.00		312,000.00		
OPEB liability, Deferred Maintenance Reserve, Special Education Reserve	0000	9760	312,000.00					
OPEB liability, Deferred Maintenance Reserve, Special Education Reserve	0000	9760		312,000.00				
OPEB liability, Deferred Maintenance Reserve, Special Education Reserve	0000	9760				312,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		717,197.04		
Unassigned/Unappropriated Amount		9790	5,563,317.07	7,519,117.28		6,793,922.60		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,025,408.00	1,025,408.00	1,383,826.00	1,025,408.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	259,998.00	297,304.00	148,652.00	297,304.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	47,774.00	47,214.00	23,932.62	47,214.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	12,601,503.00	12,787,677.00	7,099,413.06	12,787,677.00	0.00	0.0%
Unsecured Roll Taxes		8042	232,394.00	236,377.00	230,721.07	236,377.00	0.00	0.0%
Prior Years' Taxes		8043	146,492.00	182,019.00	20,083.26	182,019.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			14,313,569.00	14,575,999.00	8,906,628.01	14,575,999.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

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 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	(14,540.00)	(26,500.00)	(26,500.00)	New
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			14,313,569.00	14,575,999.00	8,892,088.01	14,549,499.00	(26,500.00)	-0.2%
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		

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)
Mandated Costs Reimbursements		8550	45,422.00	51,624.00	45,391.00	45,391.00	(6,233.00)	-12.1%
Lottery - Unrestricted and Instructional Materials		8560	211,898.00	251,175.00	125,627.87	236,388.70	(14,786.30)	-5.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
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	21,851.36	22,731.00	22,731.64	22,731.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			279,171.36	325,530.00	193,750.51	304,510.70	(21,019.30)	-6.5%
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	544,028.76	544,029.00	351,014.12	544,029.00	0.00	0.0%
Interest		8660	1,400.00	3,362.36	14,866.04	3,362.36	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%

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)
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	258,875.45	289,048.00	307,930.29	289,048.00	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			804,304.21	836,439.36	673,810.45	836,439.36	0.00	0.0%
TOTAL, REVENUES			15,397,044.57	15,737,968.36	9,759,648.97	15,690,449.06	(47,519.30)	-0.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,461,023.00	3,029,218.00	2,912,897.41	3,177,629.70	(148,411.70)	-4.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	(22,567.54)	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,061,424.00	1,053,380.00	620,685.71	1,054,880.00	(1,500.00)	-0.1%
Other Certificated Salaries		1900	35,000.00	35,000.00	1,500.00	35,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,557,447.00	4,117,598.00	3,512,515.58	4,267,509.70	(149,911.70)	-3.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	31,309.00	31,309.00	14,188.67	31,309.00	0.00	0.0%
Classified Support Salaries		2200	864,373.00	856,851.00	432,526.19	839,215.00	17,636.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	192,056.00	192,056.00	112,032.69	192,056.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	846,400.00	881,727.00	451,292.96	881,727.00	0.00	0.0%
Other Classified Salaries		2900	74,175.00	139,428.00	81,659.23	139,830.00	(402.00)	-0.3%
TOTAL, CLASSIFIED SALARIES			2,008,313.00	2,101,371.00	1,091,699.74	2,084,137.00	17,234.00	0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,253,833.00	1,184,195.00	649,988.73	1,163,817.00	20,378.00	1.7%
PERS		3201-3202	453,101.00	460,398.00	262,515.54	458,588.00	1,810.00	0.4%
OASDI/Medicare/Alternative		3301-3302	228,765.00	222,935.00	130,758.79	222,726.00	209.00	0.1%
Health and Welfare Benefits		3401-3402	946,173.00	876,645.00	405,263.66	882,393.00	(5,748.00)	-0.7%
Unemployment Insurance		3501-3502	41,758.00	39,427.00	23,209.22	39,506.00	(79.00)	-0.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	170,603.00	161,088.00	95,799.73	161,420.00	(332.00)	-0.2%
OPEB, Allocated		3701-3702	58,502.00	58,502.00	7,395.71	58,502.00	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	279,348.00	279,348.00	166,248.18	279,348.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,432,083.00	3,282,538.00	1,741,179.56	3,266,300.00	16,238.00	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,000.00	9,000.00	7,504.56	9,000.00	0.00	0.0%
Books and Other Reference Materials		4200	25,000.00	25,000.00	9,721.44	25,000.00	0.00	0.0%
Materials and Supplies		4300	122,963.00	131,915.00	70,985.14	134,415.00	(2,500.00)	-1.9%
Noncapitalized Equipment		4400	12,000.00	12,000.00	10,567.02	14,000.00	(2,000.00)	-16.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			168,963.00	177,915.00	98,778.16	182,415.00	(4,500.00)	-2.5%
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	273,600.00	278,600.00	29,201.43	213,600.00	65,000.00	23.3%
Dues and Memberships		5300	43,000.00	58,000.00	45,478.19	53,000.00	5,000.00	8.6%
Insurance		5400-5450	195,666.00	196,033.00	196,033.00	196,033.00	0.00	0.0%
Operations and Housekeeping Services		5500	243,721.00	243,721.00	131,302.07	269,721.00	(26,000.00)	-10.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,750.00	22,750.00	4,854.13	22,750.00	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	712,511.75	850,300.59	116,046.01	795,603.45	54,697.14	6.4%
Communications		5900	56,800.00	56,800.00	26,067.03	63,800.00	(7,000.00)	-12.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,548,048.75	1,706,204.59	548,981.86	1,614,507.45	91,697.14	5.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	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%

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)
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	32,245.00	34,230.00	22,937.37	31,344.00	2,886.00	8.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			32,245.00	34,230.00	22,937.37	31,344.00	2,886.00	8.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(31,251.00)	(43,581.00)	0.00	(42,881.00)	(700.00)	1.6%
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			(31,251.00)	(43,581.00)	0.00	(42,881.00)	(700.00)	1.6%
TOTAL, EXPENDITURES			11,715,848.75	11,376,275.59	7,016,092.27	11,403,332.15	(27,056.56)	-0.2%
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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,577,654.05)	(3,577,724.86)	0.00	(3,511,146.64)	66,578.22	-1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,577,654.05)	(3,577,724.86)	0.00	(3,511,146.64)	66,578.22	-1.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,577,654.05)	(3,577,724.86)	0.00	(3,511,146.64)	66,578.22	-1.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	320,396.00	328,886.60	(1,020,965.78)	330,395.60	1,509.00	0.5%
3) Other State Revenue		8300-8599	1,336,922.00	2,738,653.00	901,543.37	2,615,677.00	(122,976.00)	-4.5%
4) Other Local Revenue		8600-8799	5,821,575.42	5,849,678.42	2,832,659.01	5,852,680.69	3,002.27	0.1%
5) TOTAL, REVENUES			7,478,893.42	8,917,218.02	2,713,236.60	8,798,753.29		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,565,783.00	5,721,317.00	1,734,477.25	5,832,732.99	(111,415.99)	-1.9%
2) Classified Salaries		2000-2999	1,303,591.00	1,223,467.00	573,524.92	1,224,859.00	(1,392.00)	-0.1%
3) Employee Benefits		3000-3999	2,790,312.00	2,896,313.28	805,146.52	2,864,322.00	31,991.28	1.1%
4) Books and Supplies		4000-4999	290,889.19	470,906.17	293,631.51	511,572.50	(40,666.33)	-8.6%
5) Services and Other Operating Expenditures		5000-5999	1,150,516.28	1,607,142.40	372,673.93	1,519,171.40	87,971.00	5.5%
6) Capital Outlay		6000-6999	0.00	23,000.00	3,402.57	22,200.00	800.00	3.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	470,405.00	485,497.00	(36,858.25)	485,497.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	31,251.00	43,581.00	0.00	42,881.00	700.00	1.6%
9) TOTAL, EXPENDITURES			11,602,747.47	12,471,223.85	3,745,998.45	12,503,235.89		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,123,854.05)	(3,554,005.83)	(1,032,761.85)	(3,704,482.60)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,577,654.05	3,577,724.86	0.00	3,511,146.64	(66,578.22)	-1.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,577,654.05	3,577,724.86	0.00	3,511,146.64		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(546,200.00)	23,719.03	(1,032,761.85)	(193,335.96)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,381,271.76	2,179,018.47		2,179,018.47	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,381,271.76	2,179,018.47		2,179,018.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,381,271.76	2,179,018.47		2,179,018.47		
2) Ending Balance, June 30 (E + F1e)			835,071.76	2,202,737.50		1,985,682.51		
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	835,072.00	2,202,738.56		1,985,683.57		
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	(.24)	(1.06)		(1.06)		
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								

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	205,290.00	205,290.00	0.00	205,290.00	0.00	0.0%
Special Education Discretionary Grants		8182	16,422.00	16,422.00	0.00	16,422.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	46,650.00	41,550.00	34,912.00	42,655.00	1,105.00	2.7%
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	19,547.00	18,777.00	0.00	18,816.00	39.00	0.2%
Title III, Part A, Immigrant Student Program	4201	8290	9,684.00	11,314.00	5,658.00	11,314.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	14,003.00	11,384.00	1,744.00	11,749.00	365.00	3.2%
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	8,800.00	10,000.00	5,000.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	14,149.60	(1,068,279.78)	14,149.60	0.00	0.0%
TOTAL, FEDERAL REVENUE			320,396.00	328,886.60	(1,020,965.78)	330,395.60	1,509.00	0.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	84,499.00	98,993.00	50,551.37	87,041.00	(11,952.00)	-12.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,252,423.00	2,639,660.00	850,992.00	2,528,636.00	(111,024.00)	-4.2%
TOTAL, OTHER STATE REVENUE			1,336,922.00	2,738,653.00	901,543.37	2,615,677.00	(122,976.00)	-4.5%
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	3,675,122.00	3,664,570.00	2,015,513.50	3,664,570.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	1,245,906.19	1,250,987.42	316,533.51	1,250,987.42	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	900,547.23	934,121.00	500,612.00	937,123.27	3,002.27	0.3%
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			5,821,575.42	5,849,678.42	2,832,659.01	5,852,680.69	3,002.27	0.1%
TOTAL, REVENUES			7,478,893.42	8,917,218.02	2,713,236.60	8,798,753.29	(118,464.73)	-1.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,563,251.00	4,745,147.00	1,241,413.10	4,826,859.99	(81,712.99)	-1.7%
Certificated Pupil Support Salaries		1200	820,864.00	814,402.00	399,400.23	844,105.00	(29,703.00)	-3.6%
Certificated Supervisors' and Administrators' Salaries		1300	181,668.00	161,768.00	93,663.92	161,768.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,565,783.00	5,721,317.00	1,734,477.25	5,832,732.99	(111,415.99)	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	854,092.60	721,836.60	300,210.30	721,712.00	124.60	0.0%
Classified Support Salaries		2200	183,328.50	188,445.50	111,053.09	192,452.00	(4,006.50)	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	152,399.00	152,399.00	88,899.44	152,399.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	32,788.90	53,794.90	18,613.60	50,853.00	2,941.90	5.5%
Other Classified Salaries		2900	80,982.00	106,991.00	54,748.49	107,443.00	(452.00)	-0.4%
TOTAL, CLASSIFIED SALARIES			1,303,591.00	1,223,467.00	573,524.92	1,224,859.00	(1,392.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,705,486.00	1,760,545.28	326,783.27	1,743,834.00	16,711.28	0.9%
PERS		3201-3202	275,261.00	256,079.00	122,712.19	271,412.00	(15,333.00)	-6.0%
OASDI/Medicare/Alternative		3301-3302	156,285.00	152,141.00	68,344.31	152,100.00	41.00	0.0%
Health and Welfare Benefits		3401-3402	548,274.00	617,599.00	227,715.16	587,254.00	30,345.00	4.9%
Unemployment Insurance		3501-3502	20,836.00	21,811.00	11,614.18	21,765.00	46.00	0.2%
Workers' Compensation		3601-3602	80,098.00	84,066.00	47,977.41	83,885.00	181.00	0.2%
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	4,072.00	4,072.00	0.00	4,072.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,790,312.00	2,896,313.28	805,146.52	2,864,322.00	31,991.28	1.1%
BOOKS AND SUPPLIES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	35,107.00	191,891.17	167,244.44	191,891.17	0.00	0.0%
Books and Other Reference Materials		4200	65,710.00	65,160.00	22,096.08	65,525.00	(365.00)	-0.6%
Materials and Supplies		4300	188,071.19	204,855.00	101,613.33	244,356.33	(39,501.33)	-19.3%
Noncapitalized Equipment		4400	2,001.00	9,000.00	2,677.66	9,800.00	(800.00)	-8.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			290,889.19	470,906.17	293,631.51	511,572.50	(40,666.33)	-8.6%
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	237,091.00	250,541.00	61,619.13	286,058.00	(35,517.00)	-14.2%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	81,602.28	133,000.00	106,093.05	133,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	831,823.00	1,223,601.40	204,961.75	1,100,113.40	123,488.00	10.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,150,516.28	1,607,142.40	372,673.93	1,519,171.40	87,971.00	5.5%
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	23,000.00	3,402.57	22,200.00	800.00	3.5%
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	23,000.00	3,402.57	22,200.00	800.00	3.5%
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	179,387.00	179,387.00	(56,367.25)	179,387.00	0.00	0.0%
Payments to County Offices		7142	291,018.00	306,110.00	19,509.00	306,110.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			470,405.00	485,497.00	(36,858.25)	485,497.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	31,251.00	43,581.00	0.00	42,881.00	700.00	1.6%
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			31,251.00	43,581.00	0.00	42,881.00	700.00	1.6%
TOTAL, EXPENDITURES			11,602,747.47	12,471,223.85	3,745,998.45	12,503,235.89	(32,012.04)	-0.3%
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		
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		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,577,654.05	3,577,724.86	0.00	3,511,146.64	(66,578.22)	-1.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,577,654.05	3,577,724.86	0.00	3,511,146.64	(66,578.22)	-1.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,577,654.05	3,577,724.86	0.00	3,511,146.64	66,578.22	1.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	14,313,569.00	14,575,999.00	8,892,088.01	14,549,499.00	(26,500.00)	-0.2%
2) Federal Revenue		8100-8299	320,396.00	328,886.60	(1,020,965.78)	330,395.60	1,509.00	0.5%
3) Other State Revenue		8300-8599	1,616,093.36	3,064,183.00	1,095,293.88	2,920,187.70	(143,995.30)	-4.7%
4) Other Local Revenue		8600-8799	6,625,879.63	6,686,117.78	3,506,469.46	6,689,120.05	3,002.27	0.0%
5) TOTAL, REVENUES			22,875,937.99	24,655,186.38	12,472,885.57	24,489,202.35		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,123,230.00	9,838,915.00	5,246,992.83	10,100,242.69	(261,327.69)	-2.7%
2) Classified Salaries		2000-2999	3,311,904.00	3,324,838.00	1,665,224.66	3,308,996.00	15,842.00	0.5%
3) Employee Benefits		3000-3999	6,222,395.00	6,178,851.28	2,546,326.08	6,130,622.00	48,229.28	0.8%
4) Books and Supplies		4000-4999	459,852.19	648,821.17	392,409.67	693,987.50	(45,166.33)	-7.0%
5) Services and Other Operating Expenditures		5000-5999	2,698,565.03	3,313,346.99	921,655.79	3,133,678.85	179,668.14	5.4%
6) Capital Outlay		6000-6999	0.00	23,000.00	3,402.57	22,200.00	800.00	3.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	502,650.00	519,727.00	(13,920.88)	516,841.00	2,886.00	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,318,596.22	23,847,499.44	10,762,090.72	23,906,568.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(442,658.23)	807,686.94	1,710,794.85	582,634.31		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(442,658.23)	807,686.94	1,710,794.85	582,634.31		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,154,047.06	9,227,167.84		9,227,167.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,154,047.06	9,227,167.84		9,227,167.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,154,047.06	9,227,167.84		9,227,167.84		
2) Ending Balance, June 30 (E + F1e)			6,711,388.83	10,034,854.78		9,809,802.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	835,072.00	2,202,738.56		1,985,683.57		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	312,000.00	312,000.00		312,000.00		
OPEB liability, Deferred Maintenance Reserve, Special Education Reserve	0000	9760	312,000.00					
OPEB liability, Deferred Maintenance Reserve, Special Education Reserve	0000	9760		312,000.00				
OPEB liability, Deferred Maintenance Reserve, Special Education Reserve	0000	9760				312,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		717,197.04		
Unassigned/Unappropriated Amount		9790	5,563,316.83	7,519,116.22		6,793,921.54		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,025,408.00	1,025,408.00	1,383,826.00	1,025,408.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	259,998.00	297,304.00	148,652.00	297,304.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	47,774.00	47,214.00	23,932.62	47,214.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	12,601,503.00	12,787,677.00	7,099,413.06	12,787,677.00	0.00	0.0%
Unsecured Roll Taxes		8042	232,394.00	236,377.00	230,721.07	236,377.00	0.00	0.0%
Prior Years' Taxes		8043	146,492.00	182,019.00	20,083.26	182,019.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			14,313,569.00	14,575,999.00	8,906,628.01	14,575,999.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	(14,540.00)	(26,500.00)	(26,500.00)	New
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			14,313,569.00	14,575,999.00	8,892,088.01	14,549,499.00	(26,500.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	205,290.00	205,290.00	0.00	205,290.00	0.00	0.0%
Special Education Discretionary Grants		8182	16,422.00	16,422.00	0.00	16,422.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	46,650.00	41,550.00	34,912.00	42,655.00	1,105.00	2.7%
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	19,547.00	18,777.00	0.00	18,816.00	39.00	0.2%
Title III, Part A, Immigrant Student Program	4201	8290	9,684.00	11,314.00	5,658.00	11,314.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	14,003.00	11,384.00	1,744.00	11,749.00	365.00	3.2%
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	8,800.00	10,000.00	5,000.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	14,149.60	(1,068,279.78)	14,149.60	0.00	0.0%
TOTAL, FEDERAL REVENUE			320,396.00	328,886.60	(1,020,965.78)	330,395.60	1,509.00	0.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	45,422.00	51,624.00	45,391.00	45,391.00	(6,233.00)	-12.1%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	296,397.00	350,168.00	176,179.24	323,429.70	(26,738.30)	-7.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,274,274.36	2,662,391.00	873,723.64	2,551,367.00	(111,024.00)	-4.2%
TOTAL, OTHER STATE REVENUE			1,616,093.36	3,064,183.00	1,095,293.88	2,920,187.70	(143,995.30)	-4.7%
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	3,675,122.00	3,664,570.00	2,015,513.50	3,664,570.00	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	544,028.76	544,029.00	351,014.12	544,029.00	0.00	0.0%
Interest		8660	1,400.00	3,362.36	14,866.04	3,362.36	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%

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Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,504,781.64	1,540,035.42	624,463.80	1,540,035.42	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	900,547.23	934,121.00	500,612.00	937,123.27	3,002.27	0.3%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,625,879.63	6,686,117.78	3,506,469.46	6,689,120.05	3,002.27	0.0%
TOTAL, REVENUES			22,875,937.99	24,655,186.38	12,472,885.57	24,489,202.35	(165,984.03)	-0.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,024,274.00	7,774,365.00	4,154,310.51	8,004,489.69	(230,124.69)	-3.0%
Certificated Pupil Support Salaries		1200	820,864.00	814,402.00	376,832.69	844,105.00	(29,703.00)	-3.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,243,092.00	1,215,148.00	714,349.63	1,216,648.00	(1,500.00)	-0.1%
Other Certificated Salaries		1900	35,000.00	35,000.00	1,500.00	35,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,123,230.00	9,838,915.00	5,246,992.83	10,100,242.69	(261,327.69)	-2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	885,401.60	753,145.60	314,398.97	753,021.00	124.60	0.0%
Classified Support Salaries		2200	1,047,701.50	1,045,296.50	543,579.28	1,031,667.00	13,629.50	1.3%
Classified Supervisors' and Administrators' Salaries		2300	344,455.00	344,455.00	200,932.13	344,455.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	879,188.90	935,521.90	469,906.56	932,580.00	2,941.90	0.3%
Other Classified Salaries		2900	155,157.00	246,419.00	136,407.72	247,273.00	(854.00)	-0.3%
TOTAL, CLASSIFIED SALARIES			3,311,904.00	3,324,838.00	1,665,224.66	3,308,996.00	15,842.00	0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,959,319.00	2,944,740.28	976,772.00	2,907,651.00	37,089.28	1.3%
PERS		3201-3202	728,362.00	716,477.00	385,227.73	730,000.00	(13,523.00)	-1.9%
OASDI/Medicare/Alternative		3301-3302	385,050.00	375,076.00	199,103.10	374,826.00	250.00	0.1%
Health and Welfare Benefits		3401-3402	1,494,447.00	1,494,244.00	632,978.82	1,469,647.00	24,597.00	1.6%
Unemployment Insurance		3501-3502	62,594.00	61,238.00	34,823.40	61,271.00	(33.00)	-0.1%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	250,701.00	245,154.00	143,777.14	245,305.00	(151.00)	-0.1%
OPEB, Allocated		3701-3702	58,502.00	58,502.00	7,395.71	58,502.00	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	283,420.00	283,420.00	166,248.18	283,420.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,222,395.00	6,178,851.28	2,546,326.08	6,130,622.00	48,229.28	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	44,107.00	200,891.17	174,749.00	200,891.17	0.00	0.0%
Books and Other Reference Materials		4200	90,710.00	90,160.00	31,817.52	90,525.00	(365.00)	-0.4%
Materials and Supplies		4300	311,034.19	336,770.00	172,598.47	378,771.33	(42,001.33)	-12.5%
Noncapitalized Equipment		4400	14,001.00	21,000.00	13,244.68	23,800.00	(2,800.00)	-13.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			459,852.19	648,821.17	392,409.67	693,987.50	(45,166.33)	-7.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	510,691.00	529,141.00	90,820.56	499,658.00	29,483.00	5.6%
Dues and Memberships		5300	43,000.00	58,000.00	45,478.19	53,000.00	5,000.00	8.6%
Insurance		5400-5450	195,666.00	196,033.00	196,033.00	196,033.00	0.00	0.0%
Operations and Housekeeping Services		5500	243,721.00	243,721.00	131,302.07	269,721.00	(26,000.00)	-10.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,352.28	155,750.00	110,947.18	155,750.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,544,334.75	2,073,901.99	321,007.76	1,895,716.85	178,185.14	8.6%
Communications		5900	56,800.00	56,800.00	26,067.03	63,800.00	(7,000.00)	-12.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,698,565.03	3,313,346.99	921,655.79	3,133,678.85	179,668.14	5.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	23,000.00	3,402.57	22,200.00	800.00	3.5%
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	23,000.00	3,402.57	22,200.00	800.00	3.5%
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	179,387.00	179,387.00	(56,367.25)	179,387.00	0.00	0.0%

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Payments to County Offices		7142	291,018.00	306,110.00	19,509.00	306,110.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
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	32,245.00	34,230.00	22,937.37	31,344.00	2,886.00	8.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			502,650.00	519,727.00	(13,920.88)	516,841.00	2,886.00	0.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			23,318,596.22	23,847,499.44	10,762,090.72	23,906,568.04	(59,068.60)	-0.2%
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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	271,464.00
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	93,567.88
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	50,835.60
5810	Other Restricted Federal	563,668.79
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	121,838.00
6266	Educator Effectiveness, FY 2021-22	176,310.00
6300	Lottery: Instructional Materials	43,179.30
6547	Special Education Early Intervention Preschool Grant	87,945.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	576,875.00
Total, Restricted Balance		1,985,683.57

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
a) As of July 1 - Unaudited		9791	6,024.76	2,620.97		2,620.97	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,024.76	2,620.97		2,620.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,024.76	2,620.97		2,620.97		
2) Ending Balance, June 30 (E + F1e)			6,024.76	2,620.97		2,620.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,024.76	2,620.97		2,620.97		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%

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

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 SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	2,620.97
Total, Restricted Balance		2,620.97

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	400,000.00	400,000.00	87,453.34	400,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	31,447.74	31,448.00	26,657.30	31,448.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350.00	350.00	47.19	350.00	0.00	0.0%
5) TOTAL, REVENUES			431,797.74	431,798.00	114,157.83	431,798.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	31,386.00	64,263.00	34,794.53	64,814.00	(551.00)	-0.9%
3) Employee Benefits		3000-3999	14,623.00	37,566.00	13,210.76	33,567.00	3,999.00	10.6%
4) Books and Supplies		4000-4999	750.00	1,000.00	804.81	1,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	385,038.74	410,039.00	138,509.65	410,039.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			431,797.74	512,868.00	187,319.75	509,420.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(81,070.00)	(73,161.92)	(77,622.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(81,070.00)	(73,161.92)	(77,622.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	614.00	123,242.06		123,242.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			614.00	123,242.06		123,242.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			614.00	123,242.06		123,242.06		
2) Ending Balance, June 30 (E + F1e)			614.00	42,172.06		45,620.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	614.00	42,172.06		45,620.06		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	400,000.00	400,000.00	87,453.34	400,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			400,000.00	400,000.00	87,453.34	400,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	31,447.74	31,448.00	26,657.30	31,448.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			31,447.74	31,448.00	26,657.30	31,448.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	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	350.00	350.00	47.19	350.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350.00	350.00	47.19	350.00	0.00	0.0%
TOTAL, REVENUES			431,797.74	431,798.00	114,157.83	431,798.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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	31,386.00	64,263.00	34,794.53	64,814.00	(551.00)	-0.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			31,386.00	64,263.00	34,794.53	64,814.00	(551.00)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	7,963.00	16,304.00	7,101.35	16,444.00	(140.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	2,401.00	4,917.00	2,502.45	4,959.00	(42.00)	-0.9%
Health and Welfare Benefits		3401-3402	3,461.00	14,711.00	2,716.71	10,516.00	4,195.00	28.5%
Unemployment Insurance		3501-3502	157.00	321.00	173.93	324.00	(3.00)	-0.9%
Workers' Compensation		3601-3602	641.00	1,313.00	716.32	1,324.00	(11.00)	-0.8%

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)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,623.00	37,566.00	13,210.76	33,567.00	3,999.00	10.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	750.00	1,000.00	804.81	1,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			750.00	1,000.00	804.81	1,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
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	385,038.74	410,039.00	138,509.65	410,039.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			385,038.74	410,039.00	138,509.65	410,039.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			431,797.74	512,868.00	187,319.75	509,420.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	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								

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

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	45,006.06
5810	Other Restricted Federal	614.00
Total, Restricted Balance		45,620.06

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60.00	60.00	51.85	60.00	0.00	0.0%
5) TOTAL, REVENUES			60.00	60.00	51.85	60.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	60.00	60.00	0.00	60.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60.00	60.00	0.00	60.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	51.85	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	51.85	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	97,605.97		97,605.97	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	97,605.97		97,605.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	97,605.97		97,605.97		
2) Ending Balance, June 30 (E + F1e)			0.00	97,605.97		97,605.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	97,605.97		97,605.97		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	60.00	60.00	51.85	60.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60.00	60.00	51.85	60.00	0.00	0.0%
TOTAL, REVENUES			60.00	60.00	51.85	60.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60.00	60.00	0.00	60.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60.00	60.00	0.00	60.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			60.00	60.00	0.00	60.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.00	10.00	6.56	10.00	0.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	6.56	10.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10.00	10.00	0.00	10.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10.00	10.00	0.00	10.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	6.56	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	6.56	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	12,345.18		12,345.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	12,345.18		12,345.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	12,345.18		12,345.18		
2) Ending Balance, June 30 (E + F1e)			0.00	12,345.18		12,345.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	12,345.18		12,345.18		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10.00	10.00	6.56	10.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10.00	10.00	6.56	10.00	0.00	0.0%
TOTAL, REVENUES			10.00	10.00	6.56	10.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10.00	10.00	0.00	10.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10.00	10.00	0.00	10.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			10.00	10.00	0.00	10.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,196.41	34,247.00	17,624.62	34,247.00	0.00	0.0%
5) TOTAL, REVENUES			34,196.41	34,247.00	17,624.62	34,247.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,300.00	2,300.00	0.00	2,300.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,300.00	12,300.00	0.00	12,300.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,896.41	21,947.00	17,624.62	21,947.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,896.41	21,947.00	17,624.62	21,947.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	211,885.36	229,688.54		229,688.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,885.36	229,688.54		229,688.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,885.36	229,688.54		229,688.54		
2) Ending Balance, June 30 (E + F1e)			233,781.77	251,635.54		251,635.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	233,781.77	251,635.54		251,635.54		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75.00	125.00	123.54	125.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	34,121.41	34,122.00	17,501.08	34,122.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,196.41	34,247.00	17,624.62	34,247.00	0.00	0.0%
TOTAL, REVENUES			34,196.41	34,247.00	17,624.62	34,247.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,300.00	2,300.00	0.00	2,300.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,300.00	2,300.00	0.00	2,300.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,300.00	12,300.00	0.00	12,300.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	251,635.54
Total, Restricted Balance		251,635.54

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,900.00	2,825.59	2,900.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,900.00	2,825.59	2,900.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	450,000.00	450,000.00	3,257.91	450,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	365,000.00	375,000.00	188,760.54	375,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			865,000.00	875,000.00	192,018.45	875,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(863,000.00)	(872,100.00)	(189,192.86)	(872,100.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(863,000.00)	(872,100.00)	(189,192.86)	(872,100.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,348,560.58	5,401,201.03		5,401,201.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,348,560.58	5,401,201.03		5,401,201.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,348,560.58	5,401,201.03		5,401,201.03		
2) Ending Balance, June 30 (E + F1e)			4,485,560.58	4,529,101.03		4,529,101.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,485,560.58	4,529,101.03		4,529,101.03		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,900.00	2,825.59	2,900.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,900.00	2,825.59	2,900.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,900.00	2,825.59	2,900.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Materials and Supplies		4300	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
Noncapitalized Equipment		4400	50,000.00	50,000.00	3,257.91	50,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			450,000.00	450,000.00	3,257.91	450,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	15,000.00	15,000.00	0.00	15,000.00	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	350,000.00	360,000.00	188,760.54	360,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			365,000.00	375,000.00	188,760.54	375,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			865,000.00	875,000.00	192,018.45	875,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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								

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

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	4,529,101.03
Total, Restricted Balance		4,529,101.03

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,421,177.57	3,718,885.93		3,718,885.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,421,177.57	3,718,885.93		3,718,885.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,421,177.57	3,718,885.93		3,718,885.93		
2) Ending Balance, June 30 (E + F1e)			3,421,177.57	3,718,885.93		3,718,885.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	3,421,177.57	3,718,885.93		3,718,885.93		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	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)	0.00	0.00	0.00	0.00	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	1,299.99	1,299.99	1,215.54	1,423.41	123.42	9.0%
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)	1,299.99	1,299.99	1,215.54	1,423.41	123.42	9.0%
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)	1,299.99	1,299.99	1,215.54	1,423.41	123.42	9.0%
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						

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) 889,459.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 18,591,899.69

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) 4.78%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,320,492.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 80,800.00

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)	93,046.97
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,494,338.97
9. Carry-Forward Adjustment (Part IV, Line F)	62,006.85
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,556,345.82

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	15,128,315.19
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,592,279.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,413,943.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	36,126.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	754,794.45
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	35,000.00
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)	59,188.00
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)	1,853,542.43
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)	509,420.00
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)	22,382,608.07

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.68%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.95%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,494,338.97
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	24,775.66
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.51%) times Part III, Line B19); zero if negative	62,006.85
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.51%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.11%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	62,006.85
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	62,006.85

Approved
indirect
cost rate: 6.51%

Highest
rate used
in any
program: 6.11%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	47,730.78	2,000.00	4.19%
01	4035	17,816.00	1,000.00	5.61%
01	5810	292,525.99	17,881.00	6.11%
01	7435	360,247.00	22,000.00	6.11%

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	14,549,499.00	3.25%	15,023,026.00	3.24%	15,510,136.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	304,510.70	(11.36%)	269,931.00	.32%	270,800.00
4. Other Local Revenues	8600-8799	836,439.36	.81%	843,239.00	.82%	850,125.00
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	(3,511,146.64)	25.33%	(4,400,654.00)	8.49%	(4,774,479.00)
6. Total (Sum lines A1 thru A5c)		12,179,302.42	(3.64%)	11,735,542.00	1.03%	11,856,582.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,267,509.70		3,945,916.00
b. Step & Column Adjustment				85,350.00		78,918.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(406,943.70)		198,932.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,267,509.70	(7.54%)	3,945,916.00	7.04%	4,223,766.00
2. Classified Salaries						
a. Base Salaries				2,084,137.00		2,126,419.00
b. Step & Column Adjustment				42,282.00		46,191.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,084,137.00	2.03%	2,126,419.00	2.17%	2,172,610.00
3. Employee Benefits	3000-3999	3,266,300.00	(7.81%)	3,011,152.00	(.57%)	2,993,947.00
4. Books and Supplies	4000-4999	182,415.00	1.67%	185,463.00	0.00%	185,463.00
5. Services and Other Operating Expenditures	5000-5999	1,614,507.45	9.22%	1,763,325.00	1.84%	1,795,764.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	31,344.00	0.00%	31,344.00	0.00%	31,344.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(42,881.00)	0.00%	(42,881.00)	0.00%	(42,881.00)
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)		11,403,332.15	(3.36%)	11,020,738.00	3.08%	11,360,013.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		775,970.27		714,804.00		496,569.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,048,149.37		7,824,119.64		8,538,923.64
2. Ending Fund Balance (Sum lines C and D1)		7,824,119.64		8,538,923.64		9,035,492.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	312,000.00		312,000.00		312,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	717,197.04		742,289.58		722,359.74
2. Unassigned/Unappropriated	9790	6,793,922.60		7,483,634.06		8,000,132.90
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,824,119.64		8,538,923.64		9,035,492.64
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	717,197.04		742,289.58		722,359.74
c. Unassigned/Unappropriated	9790	6,793,922.60		7,483,634.06		8,000,132.90
(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		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)		7,511,119.64		8,225,923.64		8,722,492.64
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.						
In 2023-2024 the District will be reducing staffing by approximately 6.5 FTE in order to offer additional compensation to LCMSD staff and to make sure that the District is fiscally solvent. Other adjustments are due to one-time funding that is going away or carryover amounts being depleted therefore the associated expenditures are decreased to reflect the fund balances.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	330,395.60	(7.35%)	306,102.00	(2.92%)	297,175.00
3. Other State Revenues	8300-8599	2,615,677.00	(45.80%)	1,417,666.00	.07%	1,418,692.00
4. Other Local Revenues	8600-8799	5,852,680.69	3.13%	6,035,909.00	3.19%	6,228,299.00
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	3,511,146.64	25.33%	4,400,654.00	8.49%	4,774,479.00
6. Total (Sum lines A1 thru A5c)		12,309,899.93	(1.22%)	12,160,331.00	4.59%	12,718,645.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,832,732.99		6,055,833.99
b. Step & Column Adjustment				116,655.00		118,987.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				106,446.00		(598,653.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,832,732.99	3.82%	6,055,833.99	(7.92%)	5,576,167.99
2. Classified Salaries						
a. Base Salaries				1,224,859.00		1,379,884.00
b. Step & Column Adjustment				36,746.00		37,848.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				118,279.00		(150,462.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,224,859.00	12.66%	1,379,884.00	(8.16%)	1,267,270.00
3. Employee Benefits	3000-3999	2,864,322.00	29.65%	3,713,710.00	(1.68%)	3,651,455.00
4. Books and Supplies	4000-4999	511,572.50	31.42%	672,291.00	(38.72%)	412,010.01
5. Services and Other Operating Expenditures	5000-5999	1,519,171.40	(15.06%)	1,290,430.00	(10.13%)	1,159,696.00
6. Capital Outlay	6000-6999	22,200.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	485,497.00	16.83%	567,218.00	7.40%	609,165.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	42,881.00	0.00%	42,881.00	0.00%	42,881.00
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)		12,503,235.89	9.75%	13,722,247.99	(7.31%)	12,718,645.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(193,335.96)		(1,561,916.99)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,179,018.47		1,985,682.51		423,765.52
2. Ending Fund Balance (Sum lines C and D1)		1,985,682.51		423,765.52		423,765.52
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,985,683.57		423,765.52		423,765.52
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	(1.06)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,985,682.51		423,765.52		423,765.52
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.						
Adjustments are due to one-time funding that is going away or carry over amounts being depleted therefore the associated expenditures are decreased to reflect the fund balances.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	14,549,499.00	3.25%	15,023,026.00	3.24%	15,510,136.00
2. Federal Revenues	8100-8299	330,395.60	(7.35%)	306,102.00	(2.92%)	297,175.00
3. Other State Revenues	8300-8599	2,920,187.70	(42.21%)	1,687,597.00	.11%	1,689,492.00
4. Other Local Revenues	8600-8799	6,689,120.05	2.84%	6,879,148.00	2.90%	7,078,424.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		24,489,202.35	(2.42%)	23,895,873.00	2.84%	24,575,227.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,100,242.69		10,001,749.99
b. Step & Column Adjustment				202,005.00		197,905.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(300,497.70)		(399,721.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,100,242.69	(.98%)	10,001,749.99	(2.02%)	9,799,933.99
2. Classified Salaries						
a. Base Salaries				3,308,996.00		3,506,303.00
b. Step & Column Adjustment				79,028.00		84,039.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				118,279.00		(150,462.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,308,996.00	5.96%	3,506,303.00	(1.89%)	3,439,880.00
3. Employee Benefits	3000-3999	6,130,622.00	9.69%	6,724,862.00	(1.18%)	6,645,402.00
4. Books and Supplies	4000-4999	693,987.50	23.60%	857,754.00	(30.34%)	597,473.01
5. Services and Other Operating Expenditures	5000-5999	3,133,678.85	(2.55%)	3,053,755.00	(3.22%)	2,955,460.00
6. Capital Outlay	6000-6999	22,200.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	516,841.00	15.81%	598,562.00	7.01%	640,509.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		23,906,568.04	3.50%	24,742,985.99	(2.68%)	24,078,658.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		582,634.31		(847,112.99)		496,569.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		9,227,167.84		9,809,802.15		8,962,689.16
2. Ending Fund Balance (Sum lines C and D1)		9,809,802.15		8,962,689.16		9,459,258.16
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	1,985,683.57		423,765.52		423,765.52
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	312,000.00		312,000.00		312,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	717,197.04		742,289.58		722,359.74

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	6,793,921.54		7,483,634.06		8,000,132.90
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,809,802.15		8,962,689.16		9,459,258.16
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	717,197.04		742,289.58		722,359.74
c. Unassigned/Unappropriated	9790	6,793,922.60		7,483,634.06		8,000,132.90
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.06)		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)		7,511,118.58		8,225,923.64		8,722,492.64
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		31.42%		33.25%		36.22%
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)						
		1,215.54		1,215.54		1,215.54
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		23,906,568.04		24,742,985.99		24,078,658.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		23,906,568.04		24,742,985.99		24,078,658.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		717,197.04		742,289.58		722,359.74
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		717,197.04		742,289.58		722,359.74
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	23,906,568.04
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	858,178.77
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	22,200.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	31,344.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				53,544.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	77,622.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				23,072,467.27
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				1,215.54
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,981.25
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			20,032,628.22	15,452.98
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			20,032,628.22	15,452.98
B. Required effort (Line A.2 times 90%)			18,029,365.40	13,907.68

C. Current year expenditures (Line I.E and Line II.B)	23,072,467.27	18,981.25
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

		First Interim	Second Interim		
		Projected Year Totals	Projected Year Totals		
Fiscal Year		(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2022-23)	District Regular	1,423.41	1,423.41		
	Charter School	0.00	0.00		
	Total ADA	1,423.41	1,423.41	0.0%	Met
1st Subsequent Year (2023-24)	District Regular	1,426.41	1,215.54		
	Charter School				
	Total ADA	1,426.41	1,215.54	(14.8%)	Not Met
2nd Subsequent Year (2024-25)	District Regular	1,426.41	1,215.54		
	Charter School				
	Total ADA	1,426.41	1,215.54	(14.8%)	Not 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 first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The method of calculating the usable ADA has been expanded therefore the District is now able to use the highest ADA level between 3 different methods.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	1,261.00	1,261.00		
Charter School				
Total Enrollment	1,261.00	1,261.00	0.0%	Met
1st Subsequent Year (2023-24)				
District Regular	1,261.00	1,261.00		
Charter School				
Total Enrollment	1,261.00	1,261.00	0.0%	Met
2nd Subsequent Year (2024-25)				
District Regular	1,261.00	1,261.00		
Charter School				
Total Enrollment	1,261.00	1,261.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2019-20)			
District Regular	1,483	1,533	
Charter School			
Total ADA/Enrollment	1,483	1,533	96.7%
Second Prior Year (2020-21)			
District Regular	1,483	1,434	
Charter School			
Total ADA/Enrollment	1,483	1,434	103.4%
First Prior Year (2021-22)			
District Regular	1,300	1,344	
Charter School			
Total ADA/Enrollment	1,300	1,344	96.7%
Historical Average Ratio:			99.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			99.5%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	1,216	1,261		
Charter School	0			
Total ADA/Enrollment	1,216	1,261	96.4%	Met
1st Subsequent Year (2023-24)				
District Regular	1,193	1,261		
Charter School				
Total ADA/Enrollment	1,193	1,261	94.6%	Met
2nd Subsequent Year (2024-25)				
District Regular	1,193	1,261		
Charter School				
Total ADA/Enrollment	1,193	1,261	94.6%	Met

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

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

- 1a. STANDARD 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 first interim projections.

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	14,575,999.00	14,575,999.00	0.0%	Met
1st Subsequent Year (2023-24)	15,058,702.00	15,050,026.00	(.1%)	Met
2nd Subsequent Year (2024-25)	15,510,136.00	15,581,159.00	.5%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	12,434,944.85	13,511,256.92	92.0%
Second Prior Year (2020-21)	11,288,909.61	12,320,472.72	91.6%
First Prior Year (2021-22)	8,503,979.70	9,789,056.74	86.9%
	Historical Average Ratio:		90.2%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.2% to 93.2%	87.2% to 93.2%	87.2% to 93.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	9,617,946.70	11,403,332.15	84.3%	Not Met
1st Subsequent Year (2023-24)	9,083,487.00	11,020,738.00	82.4%	Not Met
2nd Subsequent Year (2024-25)	9,390,323.00	11,360,013.00	82.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District has two major changes that have took place within the budgeting of salaries and benefits. The first being the movement of the Parcel Tax budget from unrestricted to restricted. All salaries and benefits that are funding by the Parcel Tax are budgeted within the restricted resources (RE 9040). The second changes is the temporary shift of the intervention teachers from unrestricted to restricted, since the positions meet the expenditure criteria f or the new one-time funding RE 7435, Learning Mitigation block grant.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim		Change Is Outside Explanation Range
	Projected Year Totals	Projected Year Totals		
	(Form 01CSI, Item 6A)	(Fund 01) (Form MYPI)	Percent Change	
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	328,886.60	330,395.60	.5%	No
1st Subsequent Year (2023-24)	304,774.00	306,102.00	.4%	No
2nd Subsequent Year (2024-25)	296,007.00	297,175.00	.4%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	3,064,183.00	2,920,187.70	-4.7%	No
1st Subsequent Year (2023-24)	1,724,852.00	1,687,597.00	-2.2%	No
2nd Subsequent Year (2024-25)	1,679,365.00	1,689,492.00	.6%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	6,686,117.78	6,689,120.05	0.0%	No
1st Subsequent Year (2023-24)	6,876,146.00	6,879,148.00	0.0%	No
2nd Subsequent Year (2024-25)	7,075,422.00	7,078,424.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	648,821.17	693,987.50	7.0%	Yes
1st Subsequent Year (2023-24)	832,641.00	857,754.00	3.0%	No
2nd Subsequent Year (2024-25)	560,410.00	597,473.01	6.6%	Yes

Explanation:
(required if Yes)

The District adopted it's 2022-23 Budget Adoption prior to the State adopting the State budget, therefore the District budget does not include all of the new one-time funding or expenditures associated with the funding. Also the District budget adoption does not include any of the carry-over funds. First Interim incorporates those funds during the First Interim budget process.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	3,313,346.99	3,133,678.85	-5.4%	Yes
1st Subsequent Year (2023-24)	3,006,735.00	3,053,755.00	1.6%	No
2nd Subsequent Year (2024-25)	2,905,232.00	2,955,460.00	1.7%	No

Explanation:
(required if Yes)

The District adopted it's 2022-23 Budget Adoption prior to the State adopting the State budget, therefore the District budget does not include all of the new one-time funding or expenditures associated with the funding. Also the District budget adoption does not include any of the carry-over funds. First Interim incorporates those funds during the First Interim budget process.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	10,079,187.38	9,939,703.35	-1.4%	Met
1st Subsequent Year (2023-24)	8,905,772.00	8,872,847.00	-.4%	Met
2nd Subsequent Year (2024-25)	9,050,794.00	9,065,091.00	.2%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	3,962,168.16	3,827,666.35	-3.4%	Met
1st Subsequent Year (2023-24)	3,839,376.00	3,911,509.00	1.9%	Met
2nd Subsequent Year (2024-25)	3,465,642.00	3,552,933.01	2.5%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		Second Interim Contribution		Status
		Projected Year Totals		
	Required Minimum Contribution	(Fund 01, Resource 8150, Objects 8900-8999)		
1.	OMMA/RMA Contribution	661,412.56	778,926.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)	748,926.00		

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	31.4%	33.2%	36.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	10.5%	11.1%	12.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 01I, Section E)	and Other Financing Uses (Form 01I, Objects 1000-7999)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	775,970.27	11,403,332.15	N/A	Met
1st Subsequent Year (2023-24)	714,804.00	11,020,738.00	N/A	Met
2nd Subsequent Year (2024-25)	496,569.00	11,360,013.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	9,809,802.15	Met
1st Subsequent Year (2023-24)	8,962,689.16	Met
2nd Subsequent Year (2024-25)	9,459,258.16	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2022-23)	6,783,825.55	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,215.54	1,215.54	1,215.54
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	23,906,568.04	24,742,985.99	24,078,658.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	23,906,568.04	24,742,985.99	24,078,658.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	717,197.04	742,289.58	722,359.74

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

0.00	0.00	0.00
717,197.04	742,289.58	722,359.74

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals		
		(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	717,197.04	742,289.58	722,359.74
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	6,793,922.60	7,483,634.06	8,000,132.90
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1.06)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	7,511,118.58	8,225,923.64	8,722,492.64
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	31.42%	33.25%	36.22%
District's Reserve Standard				
(Section 10B, Line 7):		717,197.04	742,289.58	722,359.74
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

--

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
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**1a. Contributions, Unrestricted General Fund
(Fund 01, Resources 0000-1999, Object 8980)**

Current Year (2022-23)	(3,577,724.86)	(3,511,146.64)	-1.9%	(66,578.22)	Met
1st Subsequent Year (2023-24)	(4,400,654.00)	(4,400,654.00)	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	(4,743,017.00)	(4,774,479.00)	.7%	31,462.00	Met

1b. Transfers In, General Fund *

Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

1c. Transfers Out, General Fund *

Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	27	51-8xxx/9xxx	51-7xxx	47,175,013
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				47,175,013

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	3,836,656	3,926,130	4,017,515	4,097,865
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	3,836,656	3,926,130	4,017,515	4,097,865
Has total annual payment increased over prior year (2021-22)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District's General Fund is not impacted by the increases in annual payments for long-term commitments since the long-term commitment is for an approved Bond. Payments are made from proceeds collected from local residences. Bond funds are monitored and budgeted for in Fund 51, no impact to the District's general fund.

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

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

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

No

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

Explanation:
(Required if Yes)

The District's General Fund is not impacted by the increases in annual payments for long-term commitments since the long-term commitment is for an approved Bond. Payments are made from proceeds collected from local residences. Bond funds are monitored and budgeted for in Fund 51, no impact to the District's general fund.

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

- 2 OPEB Liabilities

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

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

72,334.00	72,334.00
72,334.00	72,334.00
0.00	0.00

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

Actuarial Actuarial

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

Jun 30, 2022 Jun 30, 2022

- 3 OPEB Contributions

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

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

20,932.00	20,932.00
20,932.00	20,932.00
20,932.00	20,932.00

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

58,502.00	58,502.00
58,502.00	58,502.00
58,502.00	58,502.00

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

0.00	0.00
0.00	0.00
0.00	0.00

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

9	9
9	9
9	9

4. Comments:



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

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

First Interim

(Form 01CSI, Item S7B) Second Interim

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

- 3 Self-Insurance Contributions

First Interim

(Form 01CSI, Item S7B) Second Interim

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

- 4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	86.2	86.2	87.2	87.2

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

126,201

7. Amount included for any tentative salary schedule increases

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
0	0	0

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
17,236	18,509	19,989
63.0%	61.0%	56.0%
37.0%	39.0%	44.0%

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

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

No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	39.1	39.7	40.5	40.5

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

44,750

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
17,236	18,509	19,989
63.0%	61.0%	56.0%
37.0%	39.0%	44.0%

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

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

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

If Yes, explain the nature of the new costs:

No		

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	14.4	14.4	14.4	14.4

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

2. Total cost of other benefits

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

LARKSPUR-CORTE MADERA SCHOOL DISTRICT
MULTI-YEAR PROJECTIONS
2022-23 thru 2026-27

2022-23 to 2026-27 2022-23 SECOND INTERIM <i>As of 12/6/2022</i>	COLA AT 6.56%				BUDGET REVISED BASED ON CURRENT REV/EXP. COLA AT 6.56% Plus LCFF Investment				COLA AT 8.13%				COLA AT 3.54%				COLA AT 3.31 %				COLA AT 3.31 %			
	2022-23 BUDGET ADOPTION				2022-23 2022-23 SECOND INTERIM				2023-24 2022-23 SECOND INTERIM				2024-25 2022-23 SECOND INTERIM				2025-26 2022-23 SECOND INTERIM				2026-27 2022-23 SECOND INTERIM			
	Change	Unrestricted	Restricted	Combined	Change	Unrestricted	Restricted	Combined	Change	Unrestricted	Restricted	Combined	Change	Unrestricted	Restricted	Combined	Change	Unrestricted	Restricted	Combined	Change	Unrestricted	Restricted	Combined
Description																								
A. REVENUES & OTHER FINANCING SOURCES																								
1. LCFF Entitlement Sources																								
a. State Aid (including PY categorical programs)																								
b. EPA																								
c. Property Taxes																								
d. Total LCFF Entitlement Sources																								
2. Federal Revenues																								
3. Other State Revenues																								
a. STRS On-Behalf																								
Other Local Revenues																								
Other Financing Sources (contribution)																								
6. Foundation Revenues																								
TOTAL PROJECTED REVENUE (All lines A6)																								
B. EXPENDITURES AND OTHER FINANCING USES																								
1. Certificated Salaries																								
a. Base Salaries/Step & Columns Adjustments																								
b. Step & Column Adjustment (Included in base for current year)																								
c. Cost-of-Living Adjustment																								
d. Other Adjustments (Stipends, Subs, Extra Duty)																								
e. Other Adjustments (Additions/Reductions)																								
F. Total Certificated Salaries (Sum lines B1a-B1h)																								
2. Classified Salaries																								
a. Base Salaries																								
b. Step Adjustment																								
c. Cost-of-Living Adjustment																								
b. Other Adjustments (Stipends, Subs, Extra Duty)																								
c. Other Adjustments (Additions/Reductions)																								
d. Total Classified Salaries (Sum lines B2a-B2h)																								
3. Employee Benefits																								
a. STRS On-Behalf																								
Books and Supplies																								
5. Services, Other Operating Expenses																								
6. Capital Outlay																								
7. Other Outgo																								
8. Direct Support/Indirect Costs																								
9. Other Financing Uses (Def. Maint./Cafeteria/MCOE Special Ed.)																								
10. Net Estimated Adjustments to FTE at close																								
11. TOTAL PROJECTED EXPENDITURES (B1-B9)																								
C. NET INCREASE (DECREASE) IN FUND BALANCE																								
D. FUND BALANCE																								
1. Est. Beginning Fund Balance (Form 01L line F1e)*																								
2. Ending Fund Balance (Sum lines C and D1)																								
E. AVAILABLE RESERVES																								
1. General Fund (Unrestricted); Commitments																								
a. Revolving Cash																								
b. Designated for Economic Uncertainties (6%)																								
c. Restricted: Fund 20 (Retirement) & Fund 14 (Def. Mnt)																								
d. Special Ed																								
e. Undesignated/Undistributed Amount																								

The Marin Common Message

2022-23 Second Interim Report

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Key Guidance Based on Governor's Budget Proposal

On January 10, 2023, Gov. Gavin Newsom released the proposed state budget for 2023-24. The proposal includes a 8.13% cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 8.13% COLA to special education and several other categorical programs outside the LCFF.

Other funding priorities in the Governor's Proposed Budget are:

- \$300 million ongoing Proposition 98 General Fund to create an LCFF Equity Multiplier intended to close opportunity gaps.
- \$855 million to implement the second year of transitional kindergarten (TK) expansion.
- \$63.3 million General Fund and \$112 million Proposition 98 General Fund to support an 8.13% cost-of-living adjustment for California State Preschool Program reimbursement rates.
- \$250 million one-time Proposition 98 General Fund to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program.
- \$100 million one-time Proposition 98 General Fund for local educational agencies to provide high school seniors with cultural enrichment experiences.
- \$301.7 million General Fund for Child Care and Development Programs and \$1.5 million for the Child and Adult Care Food Program to reflect an COLA of 8.13%.

The Governor's Budget acknowledges the passage of Proposition 28 (Arts and Music in Schools—Funding Guarantee and Accountability Act) and provides about \$941 million from the General Fund for this purpose. But, in turn, the Budget proposal reduces \$1.2 billion from the Arts, Music and Instructional Materials Discretionary Block Grant that was included in the 2022 Budget Act, going from approximately \$3.5 billion to approximately \$2.3 billion.

The Budget also proposes to delay the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2023-24 to 2024-25.

Furthermore, the Budget proposes a decrease of \$100 million General Fund in planned support for the School Facility Program, taking the planned allocation in 2023-24 from approximately \$2.1 billion to approximately \$2.0 billion.

The Governor's Budget proposes an increase of \$3.5 million ongoing Proposition 98 General Fund for all middle and high school sites to maintain at least two doses of naloxone hydrochloride, or another medication to reverse an opioid overdose, on campus for emergency

aid. Many LEAs have moved forward in taking steps to address student health and safety in this area. These funds are intended to recognize the ongoing need for medication, emergency preparedness and training around this issue.

The balance of the Public School System Stabilization Account (PSSSA) is projected to be \$8.5 billion at the end of 2022-23 which will continue to trigger the cap on district reserves in 2023-24.

LEAs should be aware that, while the Budget fully funds the estimated COLA and avoids cuts to ongoing education programs, there is an estimated \$22.5 billion state budget deficit for the 2023-24 fiscal year. The Budget proposes to address this deficit through funding delays, reductions and pullbacks, fund shifts, trigger reductions and borrowing, which, aside from the school facilities funding delays and the Arts, Music and Instructional Materials Discretionary Block Grant pullback noted above, do not affect K-12 education programs. However, while the current state revenue forecast assumes slower economic growth, but not a recession, many economists believe that a mild recession will occur in 2023 or 2024. As a result, there is a risk of further state revenue shortfalls that could result in additional cuts to education spending and/or withdrawals from the PSSSA.

In addition, many LEAs continue to experience student absences and increased costs as a result of COVID-19 in combination with long-term declining enrollment. However, the Average Daily Attendance (ADA) Loss Mitigation included in last year's budget trailer bill allowed the 2019-20 attendance yield to be used to amend reported ADA in 2021-22 only and LEAs will not be able to amend reported ADA for 2022-23 or future years. (Note, however, the ADA Loss Mitigation adjusted 2021-22 ADA will be used in calculating the greater of the current year, prior year or average ADA of the three most recent fiscal years to determine funded ADA for 2022-23, 2023-24 and 2023-24.) In addition, most COVID-19 fiscal relief funding (GEER, ESSER, In-Person Instruction, Expanded Learning Opportunities Grant, etc.) will expire on or before September 30, 2024. (Note, ESSER II and GEER II funding expire September 30, 2023.)

Local Control Funding Formula

The Governor's 2023-24 proposed budget includes a COLA of 8.13% to the LCFF. When combined with growth adjustments, this increase will result in \$4.2 billion in additional LCFF funds. As a reminder, at the time of the Budget proposal there were still two data points outstanding in order to calculate the final statutory COLA for 2023-24.

In addition, the Governor's Budget is proposing an additional \$690 million to continue expanding access to TK for approximately 46,000 children turning five-years-old between February 2 and April 2.

The Budget proposal includes \$165 million to maintain the TK classroom student to staff ratio of 12:1 for 2023-24. Funding to further reduce the ratio to 10:1 is not included in the proposal. TK funding is conditioned on the school district or charter offering TK in the year it receives the funding and maintaining an average TK class enrollment of no more than 24 pupils.

Declining enrollment protection for school districts will continue to be based on the greater of current year, prior year or the average of the most recent three prior years' ADA. Charter schools will continue to be funded on current year ADA.

All LEAs should continue to develop multiple scenarios using all available options including the three-year average. LEAs that are prepared for both best- and worst-case budgets are better able to adapt for economic uncertainty.

Equity Multiplier and Local Control Accountability Plan

One of the few new ongoing K-12 education spending proposals in the Governor's Budget is the inclusion of \$300 million ongoing Proposition 98 funds for the creation of the Local Control Funding Formula Equity Multiplier. The Equity Multiplier will be a new source of funding allocated to LEAs based on school site eligibility, specifically schools offering grades no higher than grade eight with federal free (not reduced) meal eligibility of 90% or more and schools offering any of grades 9-12 at 85% or above. LEA allocations will be based on their eligible schools' prior year enrollment with no school receiving less than \$50,000.

In conjunction with the Equity Multiplier, the Administration has proposed trailer bill language to make several amendments to the K-12 accountability and support system. Included in the trailer bill language is a requirement that LEAs receiving Equity Multiplier funding address in their Local Control Accountability Plan (LCAP) how the funds will be used to directly help eligible schools address equity gaps amongst student groups as identified by red and orange performance indicators on the California School Dashboard.

LCAP Carryover Requirement

As a reminder, LEAs should determine early in their 2023-24 budget and LCAP development process if there is potential carryover related to the increased and improved services requirement and plan accordingly.

Proposition 28 - Arts and Music Funding Guarantee

Voters approved Proposition 28 in November 2022, which requires the state to annually allocate 1% of the K-12 portion of Proposition 98 funding for arts and music instruction in schools. Funding will be allocated 70% based on enrollment and 30% based on enrollment of students who qualify for the National School Lunch Program. LEAs must allocate the funding to each school based on the same breakdown and principals must develop expenditure plans for their school. For LEAs with 500 or more students, at least 80% of the funding must be used for employees providing arts and music education. Administrative costs for the program are limited to 1% and there are also maintenance of effort and supplement, not supplant, requirements.

Arts, Music and Instructional Materials Discretionary Block Grant

The state's adopted budget for 2022-23 established the Arts, Music and Instructional Materials Discretionary Block Grant totaling \$3.6 billion. The Governor's Budget proposes a reduction of

\$1.2 billion from this grant in an effort to fully fund the increases to LCFF. The first 50% of the grant was distributed to LEAs in November 2022, with the remaining 50% (approximately \$1.8 billion) scheduled to be released in May 2023. The Administration is not proposing urgency legislation to implement this proposal, however, the CDE may delay the second disbursement of grant funds until the Legislature acts on the proposal.

LEAs are reminded of the requirement for the governing board to approve an expenditure plan consistent with the allowable uses of the grant. Given the proposed reduction in funding, LEAs should develop alternate budgets and expenditure plans. We also recommend preparing alternate cash flow projections to reduce and/or remove the May 2023 disbursement of funds to plan for any potential cash needs.

Program Continuations

Transitional Kindergarten

The Budget proposal includes \$690 million to implement the second year of TK expansion, growing the program to include access to all children turning five between September 2 and April 2. In addition, \$165 million is proposed to support the second adult (certificated or classified) in each TK classroom to maintain the 12:1 ratio. The previously anticipated reduction in the adult to student ratio to 10:1 will not occur in 2023-24. Full implementation of universal TK is expected in 2025-26.

Preschool

The Budget proposes \$312.7 million Proposition 98 and \$172.3 million non-Proposition 98 General Fund to increase State Preschool Program enrollment of students eligible for adjustment factors, including students with disabilities, dual language learners, childhood mental health and three-year olds. With this funding comes the requirement for State Preschool Providers to serve at least 7.5% students with disabilities by July 1, 2023 and 10% by July 1, 2024 and provide additional supportive services for dual language learners.

Expanded Learning Opportunities Program

No change proposed to the Expanded Learning Opportunities Program (ELOP), including no changes to the funding rates.

Special Education

The Budget proposal includes an 8.13% COLA, increasing the base rate to approximately \$886.66. In addition, the Budget includes the following policy adjustments:

- Limiting the amount of additional funding Special Education Local Plan Areas (SELPAs) are allowed to retain for non-direct student services before allocation to member LEAs. SELPAs will be required to allocate at least the same amount they allocated in 2022-23, increased by the 8.13% COLA, to their member LEAs in 2023-24.
- Extending the moratorium on creation of new single-district SELPAs by an additional 2

years to June 30, 2026.

- Requiring the posting of each SELPA's annual local plan on CDE's website.

School Nutrition

No change proposed to the Universal School Meal program. The Budget proposal includes an 8.13% COLA to the state reimbursement rate.

School Facilities

The Budget proposes to decrease the 2023-24 planned General Fund support of the School Facility Program by \$100 million to \$2.0 billion and delay the 2023-24 planned \$550 million investment in the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program to 2024-25.

Planning Factors for 2022-23 and MYPs

Key planning factors for LEAs to incorporate into their 2022-23 2nd Interim Reporting and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	8.13%	3.54%
LCFF Investment	6.70%		
Grade Span Adjustment			
TK-3	10.40%		
9-12	2.60%		
Special Education COLA	6.56%	8.13%	3.54%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	27.00%	28.10%
State Unemployment Insurance	0.50%	0.50%	0.50%

Lottery			
Unrestricted per ADA	\$170	\$170	\$170
Proposition 20 per ADA	\$67	\$67	\$67
Minimum Wage	\$15.50*	\$16.00**	\$16.40***
Universal Transitional Kindergarten/ADA LCFF add-on for the 12:1 student:adult ratio	\$3,042	\$3,289	\$3,405
Mandated Block Grant			
Districts			
K-8 per ADA	\$34.94	\$37.78	\$39.12
9-12 per ADA	\$67.31	\$72.78	\$75.36
Charters			
K-8 per ADA	\$18.34	\$19.83	\$20.53
9-12 per ADA	\$50.98	\$55.12	\$57.07

* Effective January 1, 2023

** Effective January 1, 2024

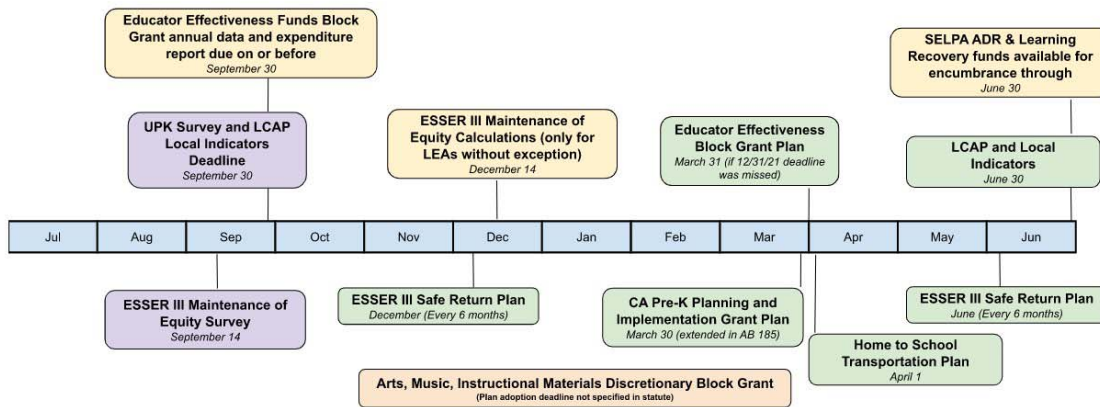
*** Effective January 1, 2025

Plan Requirements

The Riverside County Office of Education has a comprehensive summary of required plans and timelines that affect most LEAs. Below is one visual from that twenty page document that shows major required plans for the 2022-23 year. The entire document is available at: <https://bit.ly/RCOE-PTSD>.

2022-23 Plans, Templates, and Statutory Deadlines

Section 1: Timeline for 2022-2023



Prepared by the Riverside County Office of Education
Assessment, Accountability, and Continuous Improvement Unit

Please see bill text and/or Education Code for all statutory requirements.

Page 3
Revised 1/23/2023

Reserves / Reserve Cap

Deposits to and withdrawals from the PSSSA are formula-driven and reliant on trends in state General Fund revenues inclusive of capital gains. The Governor's Budget revises prior-year deposits based on updated revenues and projects a required \$365 million deposit in 2023-24. The revised and projected deposits result in an account balance at the end of 2022-23 of \$8.5 billion, down from the \$9.5 billion estimated in the 2022-23 enacted budget.

Despite reductions in deposits in 2021-22 and 2022-23, the PSSSA balance continues to exceed 3% of K-12's share of the Proposition 98 minimum guarantee, which maintains the cap on local school district reserves in 2023-24. Therefore, district reserves will continue to be capped at 10% of the assigned/unassigned ending balance within the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Basic aid districts and small districts with fewer than 2,501 ADA are exempt from the 10% cap.

Districts subject to the cap should continue to plan ahead while preparing their 2023-24 budgets to ensure they are limiting their assigned and unassigned reserves in the General Fund 01 and the Special Reserve Fund for Other Than Capital Outlay Fund 17 to no more than 10% of annual expenditures. Amounts that are in the committed portion of the fund balance are not included in the reserve cap calculation; thus, it is prudent to consider a Board resolution to set aside funds for specific uses. School district boards are further encouraged to adopt a formal policy regarding their minimum reserves.

Independent Study and Requests for Allowance of Attendance Due to Emergency Conditions: Form J-13A

Request for Allowance of Attendance Due to Emergency Conditions

The Request for Allowance of Attendance Due to Emergency Conditions (Form J-13A) is used to obtain approval of attendance and/or instructional time credit pursuant to Education Code (EC) sections 41422, 46391, 46392, 46393 and California Code of Regulations (CCR), Title 5, Section 428 when there is a material decrease in attendance and when there are unplanned or unanticipated school closures as a result of an emergency condition.

Form J-13A requests must be accompanied by substantiating documentation, including, but not limited to, copies of any local, state or federal emergency proclamations/declarations that describe the emergency causing closure of the school(s) or material decrease in attendance.

AB 130 (2021) added EC Section 46393 which requires LEAs, including COEs to certify they have a plan for offering Independent Study (in compliance with EC Section 51744 et al) to pupils when submitting a Form J-13A request for any event occurring after September 1, 2021. The CDE has developed a Certification Form for Independent Study which must be signed with a wet signature by the School District Superintendent, Charter School Administrator or County Superintendent (or designee). LEAs must certify that their independent study plan complies with offering independent study within 10 days of the first day of an emergency school closure or material decrease in attendance pursuant to EC sections 41422 and 46392.

Form J-13As must be submitted after the emergency event concludes.

The following are caveats regarding independent study certification pursuant to EC Section 46393(a)(1):

- The Certification Form for Independent Study is a requirement for submitting a Form J-13A.
- The approval of a Form J-13A request is not conditioned upon the implementation of the certified plan to offer independent study.
- The independent study plan can be a board policy, written agreement or any other relevant documentation as long as it adheres to the conditions pursuant to EC Section 46393.
- If the school district has reopened and resumed instruction, the school district does not have to provide an independent study offering pursuant to EC Section 46393. However, the school district will still have to submit a Certification Form for Independent Study and an independent study plan to ensure compliance with EC Section 46393.

The following are caveats regarding Form J-13A submission:

- Emergency days in the school calendar scheduled for unplanned emergency closures (e.g. public safety power shutoff, fire, smoke, snow days) will need to be used and cannot be claimed on a Form J-13A. As such, LEAs should plan and budget accordingly so that schools use emergency days built into their calendar, if need be.

Example: An LEA submits a Form J-13A request for a school closure for 5 days that meets all the requirements but has two unused emergency days, the CDE's Form J-13A approval would be for 3 days.

- Include the school/LEAs academic calendar(s) with the request as supporting documentation illustrating the closure days and any emergency days.

Please refer to [Business Bulletin 23-14](#) on the Marin District Services portal for the submittal process and links to the downloadable J-13A request form.

Please review the updated CDE Form J-13A Frequently Asked Question listing at:

<https://www.cde.ca.gov/fg/aa/pa/formj13afaq.asp>. The CDE also recently hosted a webinar to provide an overview of the procedures that allow LEAs to obtain credit for days and minutes lost to emergency closure and material decreases in attendance through submittal of a Request for Allowance of Attendance Due to Emergency Conditions – Form J-13A; the webinar slides can be accessed at: <https://www.cde.ca.gov/fg/aa/pa/documents/webinarformj13a.pdf>.

Form J-13A submittals for “Bomb Cyclone” conditions

The Governor declared a State of Emergency (SOE) for the State of California on Wednesday January 4, 2023 due to “Bomb Cyclone” conditions. The SOE is specific to all counties in California and covers from December 27, 2023 until it is formally rescinded by the Governor. Any loss of attendance as a result of “Bomb Cyclone” conditions enumerated in the SOE is considered material. If an LEA located in California experienced a school closure or material decrease due to the conditions enumerated in the SOE, the LEA must select the box in Section A, Part III of the Form J-13A to indicate that the request dates are associated with an SOE.

Form J-13A submittals for “COVID-19” conditions

For requests submitted due to COVID-19, the Governor’s SOE along with a detailed explanation of the nature of the emergency on the Form J-13A is sufficient for Form J-13A submission until the SOE expires on February 28, 2023. After the expiration of the SOE, a Form J-13A request submitted due to COVID-19 will require signed documentation from the local county health department to substantiate the request.

Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2022-23 Second Interim Report and multiyear projection. The information provided for fiscal year 2022-23 and beyond includes the latest known proposals and projections to assist with multiyear planning. **There are near and long-term challenges for LEAs including risks to the state revenue forecast, reduced ADA due to COVID-19 related student absences, inflationary pressures including potential pension rate increases, expiring one-time COVID-19 relief funds and declining enrollment.** As each LEA has unique funding and program attributes and needs, it remains essential that LEAs continuously assess their individual situations, work closely with their COE and plan accordingly to maintain fiscal solvency and educational program integrity.

SSC School District and Charter School Financial Projection Dartboard 2023-24 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2023-24 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2022-23	2023-24 ¹	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.13%	3.54%	3.31%	3.23%
Planning COLA	6.56%	8.13%	3.54%	3.31%	3.23%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.13%	\$745	\$756	\$779	\$903
2023-24 Base Grants	\$9,911	\$10,060	\$10,359	\$12,005
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,031	—	—	\$312
2023-24 Adjusted Base Grants ²	\$10,942	\$10,060	\$10,359	\$12,317
Transitional Kindergarten (TK) Add-On ³	\$3,042	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		6.00%	3.44%	2.77%	2.49%	2.74%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170	\$170
	Restricted per ADA	\$67	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.78	\$39.12	\$40.41	\$41.72
	Grades 9-12 per ADA	\$67.31	\$72.78	\$75.36	\$77.85	\$80.36
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.83	\$20.53	\$21.21	\$21.90
	Grades 9-12 per ADA	\$50.98	\$55.12	\$57.07	\$58.96	\$60.86
Interest Rate for Ten-Year Treasuries		3.78%	3.23%	2.79%	2.70%	2.80%
CalSTRS Employer Rate ⁴		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		25.37%	27.00%	28.10%	28.80%	29.20%
Unemployment Insurance Rate ⁵		0.50%	0.20%	0.20%	0.20%	0.20%
Minimum Wage ⁶		\$15.50	\$16.00	\$16.40	\$16.80	\$17.20

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

¹Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education.

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2022-23 is final based on the 2021-22 Enacted Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁶Minimum wage rates are effective January 1 of the respective year.

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Themes for the 2023-24 Governor's Budget Workshop



BY SSC TEAM

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posted January 17, 2023

It's hard to believe that this budget marks the beginning of Governor Gavin Newsom's second term as California's chief executive officer. While most of his first term was plagued by twin disasters of a historic global pandemic and fires that ravaged much of the state, his ability to address them head on was aided significantly by buoyed resources buttressed with unprecedented federal stimulus dollars. As the Governor noted in his second inaugural address, moments like these "bend the clock in strange ways."

Indeed they do, Governor Newsom. And we in public education—who serve our children, their families, and our communities every day often with no regard to the limits of time—experienced the dualities of time's "flash and eternity" like none other. We nourished our children. To some who lost homes to fires, we provided shelter. We worked earnestly to keep them safe from a novel virus, guided by oft-shifting counsel, all the while holding firm to our collective mission to teach and nurture them. And we innovated amidst (or perhaps because of) the challenges we confronted.

Like all inventions, some succeed while others don't. As educators often tell their students, failure can be an effective teacher when we draw from the lessons it affords us. We tested new strategies with new resources that commanded us to address the challenges of remote teaching and learning, with frequent and sudden disruptions. They were both imprecise and imperfect. The 2022 California School Dashboard illuminates the imprecisions and imperfections of our innovations.

We are undeterred.

As Governor Newsom unveils the first budget of his second term in office, the state faces new challenges. Fires have been dowsed by atmospheric rivers and overflowing coffers are now perniciously empty as the costs of addressing California's crises mount.

The 2023-24 Governor's Budget ambitiously attempts to tackle them all—climate change, housing affordability, homelessness—while protecting valued programs that serve the state's residents. These priorities are not cheap. They require tens of billions of dollars in investments, and yet Governor Newsom's latest budget proposes to fund them all without dipping into California's reserves. Some are sure to laud this feat. Others will scratch their heads.

For those of us in education, the ledger should be clearer. Proposition 98's guaranteed funding should give us a greater sense of security. Alas, public education funding is reliant not only on the state's fiscal health,

but in the case of the Governor's Budget, it also relies on the Governor's underlying assumptions. A closer look at these assumptions causes us pause.

The 2023-24 Governor's Budget is balanced delicately on the belief (or maybe hope) that the winds of a recession don't blow toward our state, as even a mild breeze could tilt the budget precariously toward a disaster that has nothing to do with fire, a virus, or even floods. The Governor's advisors estimate that a mild to moderate recession could result in additional revenue losses upwards of \$20 billion to \$60 billion. If these losses materialize, public education will not be immune.

Thus, now is not the time for profligacy nor risk taking. We are educators, who are accustomed to and skilled at managing the risks that come with innovation when the times call for us to be so. We are not so sure that now is such a time.

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

2022-23 Second Interim Report Considerations

 **BY MATT PHILLIPS, CPA**

 **BY LINETTE HODSON**

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posted February 3, 2023

The Second Interim budget report is a snapshot in time of a local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year, as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the Governor's January State Budget proposal and subsequent trailer bills, discuss changes from the First Interim budget report, adjust revenues and expenditures, and begin projecting the ending balances for your funds and resources. The Second Interim report covers the period of time from July 1 through January 31, and must be submitted to the county office of education (COE) no later than March 15 (45 days after the close of the reporting period per Education Code Section [EC §] 42131[a]).

School Services of California Inc.'s (SSC) [School District and Charter School Financial Projection Dartboard](#) is updated to include the financial factors needed for your budget.

Below are legal considerations and "best practices" to help with the Second Interim budget report.

Multiyear Projections

Every year at industry standard checkpoints, SSC uses the services of a Wall Street Journal award winning economist for its outyear statutory cost-of-living adjustment (COLA) projections. This year, consistent with past years, we had independent estimates run for comparison to the Department of Finance (DOF)-projected statutory COLAs. Per usual, the estimates from the two sources were very close so we are moving forward with the projections from the DOF.

	2022-23	2023-24	2024-25	2025-26
DOF Statutory LCFF COLA	6.56%	8.13%	3.54%	3.31%

Although the projected COLA for 2023-24 increased from First Interim, it should be noted that the two outyears declined. Further, the increased COLA is recognition that the cost of state and local government consumption has grown as a result of inflation. The federally calculated data point for 2023-24 will become final in April 2023.

It is worth highlighting that Governor Gavin Newsom estimates the cost of the 8.13% COLA to the Local Control Funding Formula (LCFF) is \$4.2 billion, and nearly 33% of the cost—\$1.4 billion—is proposed to be covered with one-time state revenues. This is a clear signal that, in spite of the record-high COLA, the state's revenue projections are struggling to maintain the status quo, which includes covering the projected COLA.

Attendance/LCFF

Although there were no additional proposals related to attendance/enrollment relief, the 2022-23 Enacted Budget

included significant changes to how average daily attendance (ADA) is applied for funding purposes. The two changes are enumerated below:

- [EC § 42238.023](#) allows school districts, COEs, and classroom-based charter schools to replace their 2021-22 ADA with the product of the 2019-20 attendance yield multiplied by the 2021-22 enrollment. To be eligible, school districts and COEs had to complete the [certification](#) by November 1, 2022.
- Assembly Bill 181 (Chapter 52/2022) included SEC. 123, which permitted classroom-based charter schools, for the 2021-22 fiscal year only, to be funded on the greater of ADA that was reported for the 2020-21 or 2021-22 fiscal years. Because ADA was not reported in 2020-21, the 2019-20 reported ADA is used as a proxy.

If LEAs did not recognize the benefit of these provisions during the fiscal close for the 2021-22 fiscal year, the budget for 2022-23 will need to be updated accordingly. LEAs should see the cash impact of these proposals beginning with the certification of First Principal Apportionment in February 2023.

The 2023-24 Governor's Budget included a new wrinkle to the LCFF—the equity multiplier—which would provide additional funding, beginning in 2023-24, for schools with high concentrations of students who are eligible for free federal meals. This is merely a proposal and it would be premature to reflect any potential revenues at this point in time.

Accounts Receivable/Accounts Payable

The California School Accounting Manual (CSAM) defines “accounts receivable” as amounts due from private persons, firms, and corporations. LEAs typically err on the side of overstating the balance of their accounts receivable.

To enhance the accuracy of your agency's accounts receivable, review the large entries recorded in the accounts receivable ledger to ensure that they are accurate and meet CSAM's criteria for an accrual. Any unresolved accounts receivable from the prior year should be investigated to determine whether they are still valid and collectible according to CSAM. At this point in the year there should be very few balances remaining in accounts receivable.

An accounts receivable reconciliation report will assist in fully understanding amounts due that are still outstanding and allow you to clear any recorded receivables that will not materialize this fiscal year. Unverified accounts receivable that remain may be falsely increasing revenue and ending balance projections.

CSAM defines “accounts payable” as amounts due to private persons, firms, or corporations for services rendered and goods received on or before the close of the year. In contrast to the accounts receivable, LEAs often inadvertently understate the balance of their accounts payable by failing to accrue an amount due to an outside vendor.

As with accounts receivable, any accounts payable items remaining that were accrued the prior year should be investigated to ensure that they are still outstanding. If they are not, then an adjusting entry should be made to clear that item from the accounts payable balance. Unverified accounts payable that remain may be falsely increasing expenditure projections and decreasing ending balance projections. At this point in the year there should be very few balances remaining, if any, in accounts payable from the prior year.

Budget Adjustments/Carryover Balances

Begin adjusting expenditure lines for unspent funds that will be carried over to subsequent years. Estimates of funds that are anticipated to be unspent can be entered into the expenditure budget in contra-accounts in order to reduce the volatility of the fund balance when the Estimated Actuals and Unaudited Actuals are prepared. Ensure that any carryover expenditures are budgeted as one-time activities when preparing the multiyear projection (MYP) for 2023-24 and 2024-25. Unspent funds that need to be separately identified as carryover should be done so by creating an assignment or commitment in the ending fund balance.

Given the unique staffing challenges LEAs have faced in 2022-23, many have increased the use of outside service contracts to cover unfilled vacancies for this school year. It is important that the LEA review salary and benefit projections to validate the budget is accurate. Additionally, if the LEA intends to fill these vacancies in the future, to be sure the positions are accurately included in the MYPs.

The LEA should also review open purchase orders and service agreements for reasonableness. Assessing the reasonableness of encumbrances for goods and services is important to provide the most accurate expenditure data through the remainder the 2022-23 fiscal year and to begin planning for the 2023-24 fiscal year.

Cash Flow

As quickly as the deferrals reared their ugly head, they disappeared again. The 2020 Enacted Budget deferred state aid payments from February 2021 through June 2021 to July 2021 through November 2021.

Due to the rapid recovery of the stock market, aided by historic levels of federal funding, the 2021 Enacted Budget accelerated the repayment of the deferrals so that the balances were extinguished by August 2021. Additionally, LEAs that benefitted from the attendance policies in the 2022 Enacted Budget should see the additional cash beginning in February 2023.

Charter Schools

Supplemental and concentration (S/C) grants for charter schools are limited to no more than the S/C grant increase of the school district where the charter is physically located. EC § 42238.02(f)(2) allows a charter school to include its authorizing school district when determining its physical location.

Payments for in-lieu property taxes are required to be received and recorded monthly. If you are a chartering authority, ensure that the in-lieu property taxes between your financial statements and your authorized charter schools net to zero.

Clearing Funds

As stated in its title, clearing funds are cash conduits used by the LEA to account for receipts due to agencies such as the Internal Revenue Service, the California State Teachers' Retirement System (CalSTRS), and the California Public Employees' Retirement System (CalPERS). The clearing funds should have a zero balance after the payment has been sent to the agency. Over the course of the year, the clearing funds should be reconciled and cleared on a monthly basis.

Collective Bargaining Agreements

If your collective bargaining agreements have been settled for the current and subsequent years, ensure that your budget includes any adjustments to salary as well as professional development costs, substitute costs, or other changes to the agreements that need to be budgeted.

COVID-19 Resources

More than \$25 billion in one-time funds have been allocated to LEAs in response to the COVID-19 pandemic. This tremendous influx of money to open schools and address learning loss, compounded by the labor shortage of qualified people to meet the needs of students, is causing consternation as LEAs try to spend emergency funds by their published deadline. LEAs should be aware of the deadlines occurring within the next 12 months:

Award	Deadline
Elementary and Secondary School Emergency Relief II	September 30, 2023
Expanded Learning Opportunities Grant (Resources 3216 and 3217)	September 30, 2023

New challenges arose with the COVID-19 pandemic, such as addressing learning loss and the need for additional health and safety protocols. Although record federal funds were distributed through the Coronavirus Aid, Relief, and Economic Security; Coronavirus Response and Relief Supplemental Appropriations; and American Rescue Plan Acts, those funds should be considered one-time in nature and should be closely monitored if used for ongoing purposes. As the funds begin to expire, LEAs should ensure a plan is in place to account for any ongoing costs that were charged to the one-time funds.

Most of the remaining COVID-19 resources must be spent by September 30, 2024. For more information, including deadlines and allowable uses, on the all the COVID-19 resources, please see the [California Department of Education's \(CDE's\) COVID-19 Funding Summary Sheet](#).

LCAP

LEAs should be in the beginning stages of collecting data, including financial data, to complete the annual update of their Local Control and Accountability Plans (LCAPs) for the 2023-24 fiscal year. Although Governor Newsom proposed the equity multiplier, as well as additional changes to the LCAP, the template for the 2023-24 LCAP is already final and will not undergo any changes.

Lottery

The most recent projections from the CDE estimate the unrestricted Lottery at \$170 per ADA and restricted Lottery at \$67 per annual ADA, multiplied by an enrollment factor of 1.04446. Updated factors are expected when the 2023-24 State Budget is enacted in the late spring/early summer.

Pension Costs

Pension costs have increased significantly over the past ten years for both employers and employees. Employers received a bit of good news ahead of their First Interim budget that CalPERS rates were peaking in 2022-23, but that news was short-lived. Based on the most recent actuarial study, CalPERS rates for employers are projected to continue climbing. The final rate for 2023-24 will be approved by the CalPERS Board in the spring.

	2022-23	2023-24	2024-25	2025-26	2026-27
CalPERS	25.37%	27.00%	28.10%	28.80%	29.20%
CalSTRS	19.10%	19.10%	19.10%	19.10%	19.10%

Reserves

School districts were impacted by the reserve cap for the first time in 2022-23. Deposits into the Public School System Stabilization Account were made in 2020-21 and 2021-22 and the sum of these two deposits were sufficient to trigger the reserve cap for school districts beginning in 2022-23—and it appears that the reserve cap law will be in effect at least through 2024-25. The result is that non-exempt LEAs must limit their unassigned and assigned reserves in Funds 01 and 17 to a limit of no more than 10%. SSC has always encouraged LEAs to maintain sufficient reserves to meet their LEA-specific needs, which is invariably higher than the state-required minimum. Given the triggering of the reserve cap, school districts might consider taking board action to commit funds for specific costs such as special education cost increases, increasing CalSTRS/CalPERS contributions, or other LEA priorities.

As a reminder, the reserve cap law excludes charter schools, small school districts, and community-funded districts.

RRMA

The contribution to the Routine Restricted Maintenance Account (RRMA) has been in full effect since the 2021-22 year. Any LEA that qualifies based on EC § 17070.75(b)(2) must contribute no less than 3% of total General Fund expenditures to Resource Code 8150.

Various bills from 2019-20 through 2022-23 amended the definition of total General Fund expenditures for the purpose of calculating the RRMA contribution by excluding the following:

- Expenses coded to Resource Code 7690
- Expenses of one-time pandemic funding sources in Resource Codes 3210, 3212-3216, 3218, 3219, 3225-3228, 5316, 5632-5634, 7027, and 7420

Compliance with this law is monitored through the Criteria and Standards, but ultimate compliance is measured against total General Fund expenditures as of Unaudited Actuals, adjusted for the exceptions above. Note that the law does not contemplate how much is spent in the RRMA, but only that the contribution is no less than 3%.

SACS Software

All financial reporting is expected to be reported through the Standardized Account Code Structure (SACS) Web System. The last time LEAs used the desktop version of the software was for the completion of 2021-22 Unaudited Actuals.

Special Education MOE and Excess Costs

The SACS Web System in Form SEMAI is now available for districts. Completing this form as part of your Second Interim process is not required but will help ensure that your LEA will meet its maintenance of effort (MOE)

obligation and is properly recording expenditures. Many LEAs allow 100% of staff members' time to be charged to special education when they may be working with students prior to eligibility for an Individualized Education Program. Review the factors from your Program Cost Report Allocations Form to ensure that centralized costs are distributed accurately as well. Utilize the SACS forms for the MOE during the interim periods. These voluntary forms will assist in getting an up-to-date peek at where you stand. Programmatic changes may influence your special education spending and identifying opportunities to shift expenditures from or to restricted resources is best done earlier in the year. The FORM SEMAI can be accessed in the Reports section of SACS.

Once you review your agency's special education costs as they are budgeted, you can then project whether your agency will meet the MOE requirement by year's end. You may also want to review the excess cost data to ensure that your agency has met those requirements prior to using funds. For 2022-23, close monitoring of one-time funds with a June 2023 encumbrance deadline is highly recommended. If your agency is not projected to meet the MOE, or if your MOE obligation is growing dramatically, contact your Special Education Local Plan Area for assistance in reviewing your agency's costs to ensure you have captured appropriate expenditures and consider eligible MOE adjustments.

Current law allows four exemptions to reduce the current-year MOE:

- Voluntary or just cause departure of special education or related personnel
- A decrease in special education enrollment
- The termination of the obligation to provide services because a student with a high-cost need has either left the jurisdiction of the agency, reached the age of 22, or no longer needs a service of special education
- Costly expenditures such as equipment or facilities are terminated

The CDE has developed an LEA MOE exemption worksheet that must be included with the submission of the LEA's MOE report. The LEA MOE exemption worksheet is available [here](#).

Transportation

Beginning in 2022-23, school districts and COEs will be reimbursed for 60% of home-to-school transportation costs, less any funds already apportioned through the LCFF specific to transportation. Expenditures recorded for the home-to-school transportation program, Function Code 3600, should be reviewed to ensure that they are all appropriate.

School districts and COEs that are eligible for the reimbursement—those that's LCFF add-ons are less than 60% of eligible expenditures or that have eligible expenditure and do not receive an LCFF add-on—must complete a plan by April 1, 2023, or risk losing the additional funding generated through the reimbursement.

In addition, school districts and COEs still have an MOE requirement. The MOE is measured by the lesser of the following:

1. Expenditures for transportation in 2012-13
2. State revenues received for home-to-school transportation and small school bus replacement in 2012-13

For most LEAs, the second will be the operative test. The penalty for non-compliance with this MOE is a finding in the annual audit report, but there is no fiscal penalty. For more information on the topic, please see our August 2020 *Fiscal Report* article, [“Ask SSC . . . What Are the Requirements for the Transportation MOE?”](#)

Additional Information

Ensure that the filing of reports is done in a timely manner. Key reporting deadlines for specific programs can be found in our biweekly *Fiscal Report* series, [“Critical Deadlines and Funding Opportunities.”](#)

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Revenue Picture Will Be Murky at the May Revision



BY MICHELLE MCKAY UNDERWOOD

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posted February 15, 2023

While we have yet to see how January revenues compare to estimates contained in the 2023-24 Governor's Budget, we do know that two key sources of education funding—personal income tax and property tax—will be unsettled at the May Revision.

Due to the significant storms that hit California in late 2022 and early 2023, the Internal Revenue Service announced on January 10 that many Californians will have until May 15, 2023, to file various federal individual and business tax returns and make tax payments. California quickly followed suit to provide the same extension for state personal income taxes with Governor Gavin Newsom stating, "This extension offers much-needed relief to taxpayers impacted by these powerful storms. For some, this will provide additional time to file their California tax returns or make their quarterly estimated tax payment to the state."

Residents and businesses in Alameda, Colusa, Contra Costa, El Dorado, Fresno, Glenn, Humboldt, Kings, Lake, Los Angeles, Madera, Marin, Mariposa, Mendocino, Merced, Mono, Monterey, Napa, Orange, Placer, Riverside, Sacramento, San Benito, San Bernardino, San Diego, San Francisco, San Joaquin, San Luis Obispo, San Mateo, Santa Barbara, Santa Clara, Santa Cruz, Solano, Sonoma, Stanislaus, Sutter, Tehama, Tulare, Ventura, Yolo, and Yuba counties who have been affected by severe winter storms, flooding, and mudslides are eligible for tax relief.

Since the May Revision will be released (likely falling on May 12) before the extended deadline, the level of personal income taxes—the largest source of state revenues—will be an undetermined factor. This will potentially lead to more conservative revenue estimating on the part of the Newsom Administration than absent these extensions.

Furthermore, homeowners have longer to apply for a property tax postponement (PTP) for the 2022-23 tax year. Property taxes are customarily due on February 1 and delinquent as of April 10, with a deadline to apply for a postponement by February 10. Due to the impacts of weather-related and other emergencies, that deadline has been extended to April 14, 2023. The PTP Program, which allowed more than \$4.4 million in residential property taxes to be postponed in 2021-22, allows homeowners who are seniors, are blind, or have a disability and who meet eligibility requirements to defer payment of property taxes on their primary residence. The State Controller's Office pays property taxes to the county for a homeowner approved for PTP. While this will have a minor impact compared to the personal income tax postponement, property tax revenues matter when Proposition 98 is in a Test 1 year (as it is now), where these funds supplement a fixed

percentage of state fund revenues.

We expect the Department of Finance to release its Bulletin for January 2023 revenues within the next week. This will be the first glimpse at how actual revenues compare to the Governor's Budget. Stay tuned.

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

LAO Analysis of the Governor's K-12 Spending Plan



BY ANJANETTE PELLETIER



BY PATTI F. HERRERA, EDD

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posted February 14, 2023

The Legislative Analyst's Office (LAO) recently released its [Proposition 98 Overview and K-12 Spending Plan](#), which analyzes Governor Gavin Newsom's proposed 2023-24 education budget, including his spending solutions to address projected multiyear deficits in the State Budget affecting the Proposition 98 minimum guarantee. The LAO generally applauds the Governor's emphasis on spending solutions instead of tapping into reserves. Across the State Budget, the LAO recommends that the Legislature prepare for a larger budget deficit than anticipated by Governor Newsom, as well as deal with outyear deficits he leaves unaddressed in his 2023-24 spending plan. Specifically, the LAO recommends the Legislature identifies more reductions and plans for a future without deficit spending.

Proposition 98 Minimum Guarantee and Proposition 98 Reserve

The LAO provides detailed background information on the Proposition 98 minimum guarantee, the three tests and protections for schools inherent in the system, and the recalculation of the minimum guarantee that adjusts K-12 school funding annually. The LAO additionally notes that the Governor's Budget revises its estimate of the Proposition 98 minimum guarantee compared to the 2022-23 Enacted Budget levels up \$178 million for 2021-22 due to increased local property tax revenues, and then down in 2022-23 by \$3.4 billion due to lower General Fund revenue estimates.

However, given recent weak economic indicators, the LAO projects an 80% chance that state revenues will be at least \$5 billion below the Governor's January estimates, which will result in a commensurate downward adjustment of the minimum guarantee of approximately \$2 billion for each of fiscal years 2022-23 and 2023-24.

Lowered estimates of the minimum guarantee are also likely to result in downward adjustments to required deposits into the Proposition 98 reserve, freeing up resources to pay for education budget priorities. The LAO explains that deposits into and withdrawals from education's rainy day fund are driven by constitutional formulas. Specifically, the constitution requires the state to make a withdraw from the Proposition 98 reserve only when the budget year minimum guarantee is less than the current-year level, adjusted for inflation and attendance. Under the Governor's estimates, the 2023-24 minimum guarantee is \$1.8 billion higher than the revised levels for 2022-23, averting the constitutionally mandated withdrawal. That said, if the Governor declares a budget emergency, the Legislature would have the discretion to make a withdrawal from the Proposition 98 reserve and use the funds for any education purpose. Importantly, the

Governor has not declared a budget emergency.

The Governor's Budget uses \$5.2 billion of available Proposition 98 resources largely to pay for his estimated 8.13% cost-of-living adjustment (COLA) for the Local Control Funding Formula (LCFF) and categorical programs, as well as his newly proposed LCFF equity multiplier add-on (\$300 million ongoing). The LAO highlights that the Governor's education spending proposal relies on \$1.4 billion in one-time funds to support the new ongoing costs of the LCFF, with \$1.2 billion coming from his planned 30% mid-year reduction to the 2022-23 Enacted Budget's Arts, Music, and Instructional Materials Discretionary Block Grant. This creates a budget deficit for education in that the minimum guarantee in 2024-25 would have to increase by at least \$1.4 billion to backfill the loss of one-time funding. Even if the minimum guarantee were to increase, the deficit would reduce funding available for the COLA or other education spending priorities.

Recommendations

With respect to the COLA, the LAO estimates that the Governor's 8.13% rate will be lower than their estimate of 8.4%, which would increase costs by \$200 million relative to the Governor's Budget. However, the LAO recommends that the Legislature cap the COLA at the Governor's level to avoid creating new costs that the Proposition 98 minimum guarantee may not be able to afford. The LAO also recommends that the Legislature consider further reducing the COLA to avoid relying on one-time resources for ongoing costs and deficit spending altogether. They note that each 0.5% reduction in the COLA would reduce education costs by \$400 million. Eliminating the use of \$1.4 billion to cover LCFF costs would require reducing the COLA by 1.7% to 6.4%.

Finally, the LAO recommends the Legislature consider changes to the Governor's proposed LCFF equity multiplier, including delaying implementation until fiscal conditions improve. Additional recommendations include reducing certain existing programs, including the Expanded Learning Opportunity Program, by making programmatic adjustments that would result in savings and eliminate the cost of local educational agency-operated state preschool slots that remain unused.

In sum, the LAO believes that the Governor's January estimates may be too optimistic and recommends that the Legislature take a more prudent approach when considering the education budget by avoiding unnecessary new costs and a reliance on one-time resources that could create budget problems if economic and fiscal conditions deteriorate.

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

State Revenues Shy of Governor's January Estimates



BY **PATTI F. HERRERA, EDD**

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posted February 22, 2023

In its latest monthly revenue bulletin, the Department of Finance (DOF) reports that state revenues for the 2022-23 fiscal year are currently \$3.3 billion below Governor Gavin Newsom's estimates from just a month ago when he released his 2023-24 State Budget proposal.

The DOF explains that poor revenue performance is due to unexpected shortfalls in cash collections for the last two months, with January 2023 revenues coming in \$2 billion below estimates and December 2022 cash receipts \$1.3 billion below projections. Both corporation tax (CT) and personal income tax (PIT) revenues for January fell below the Governor's Budget estimates, while sales and use tax revenues performed modestly better than expected last month. Weaknesses in PIT and CT collections resulted from the confluence of tax policies affecting anticipated payments paid by businesses that could then be used by individual filers as personal tax credits and the timing of Internal Revenue Service filing deadlines.

2022-23 State Tax Collections In billions

	January 2023		2022-23 Year-to-Date	
	Forecast	Actual	Forecast	Actual
Personal Income Tax	\$15.4	\$13.5	\$65.3	\$61.8
Corporation Tax	\$2.8	\$2.2	\$16.9	\$17.1
Sales and Use Tax	\$1.5	\$1.8	\$18.9	\$18.8

The DOF indicates that the Governor's Budget accounts for delayed tax payments from the extension of filing deadlines in 41 of the state's 58 counties that were impacted by winter storms. They also note, however, that "shortfalls in [PIT] withholding and [CT] estimated payments...indicate genuine weakness relative to [the Governor's] forecast."

Proposition 98 Minimum Guarantee and Reserve

This acknowledgment lends credence to the Legislative Analyst's Office projection that there is an 80%

chance that revenues for fiscal year 2022-23 would be approximately \$5 billion lower than the Governor's January estimates by the time the Legislature adopts the 2023-24 State Budget. The fiscal year-to-date shortfall would result in an approximate \$1.3 billion reduction in the Proposition 98 minimum guarantee while a \$5 billion shortfall would further reduce K-14 funding by another \$700 million.

The prospect of further reductions to the Proposition 98 minimum guarantee raises questions about the ability of state lawmakers to use the Proposition 98 reserve to maintain current education investments and pay for additional costs associated with a cost-of-living adjustment. Currently, the reserve balance is estimated to be \$8.5 billion.

Deposits into and withdrawals from the Proposition 98 reserve is governed by a set of constitutional formulas. When the Proposition 98 minimum guarantee is lower than the prior year level, adjusted for inflation and attendance, the State Constitution requires the state to withdraw from the reserve to bring the minimum guarantee up to the adjusted prior year level. Under the Governor's Budget estimates, while the minimum guarantee for both 2022-23 and 2023-24 are lower than the 2022 Enacted Budget projections, K-14 funding in 2023-24 (\$108.8 billion) is still expected to be higher than the revised 2022-23 level (\$106.9 billion). This means that the constitutional condition for a reserve withdrawal is not met.

If, however, the Governor declares a budget emergency, the Legislature is authorized to make a discretionary withdrawal from the Proposition 98 reserve and allocate those resources for any educational priority. The Governor has not signaled his willingness to declare a budget emergency, and it may be too soon to tell if his January estimates will uphold given tax collection uncertainties from the extended tax filing deadlines.

Proposition 28—Proceed With Caution

Finally, fluctuations in state revenues and their effect on the 2022-23 minimum guarantee will also impact Proposition 28 (The Arts and Music in Schools—Funding Guarantee and Accountability Act) funding. Recall that Proposition 28 requires the state to provide a General Fund allocation equal to 1% of the prior year's Proposition 98 minimum guarantee. The Governor estimated the state's Proposition 28 obligation to be \$941 million in 2023-24. If the 2022-23 minimum guarantee is reduced because of less-than-expected state revenues, we can expect to see a reduction in the Proposition 28 allotment.

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

U.S. Headline Inflation Up



BY **PATTI F. HERRERA, EDD**

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posted February 14, 2023

The U.S. Bureau of Labor Statistics (BLS) released the nation's latest inflation numbers today, February 14, 2023, that show inflation nudging up from a month ago—an increase due primarily to the cost of shelter.

The Consumer Price Index (CPI) increased 0.5% in January, slightly up from December 2022 when it rose just 0.1%. The unadjusted annual headline inflation rate is 6.4% according to the BLS. Shelter costs contributed over half of the month's increase, but food and gas also saw increases in January. The cost of food rose 0.4% while the cost of eggs alone increased 8.5%. Gas increased 2.4% from a month ago and is up at an unadjusted annual rate of 1.5%. Annual core inflation, which excludes food and energy, rose 5.6% in January.

As of this writing, the stock market is reacting negatively to this morning's CPI report with all major indexes down. Today's report perpetuates concerns that the Federal Reserve will need to continue to increase interest rates to bring inflation down to normal levels, which elevates the risk of an economic recession.



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January 17, 2023

President Sherman and Board of Trustees
Larkspur-Corte Madera School District
230 Doherty Drive
Larkspur, CA 94939

Dear President Sherman and Members of the Board,

Our office has completed its review of the Larkspur-Corte Madera School District's first interim budget report for 2022-23, in compliance with the provisions of Education Code 42131(a)(2). The Governing Board approved the budget with a positive certification that the district will be able to meet its financial obligations for the current and subsequent two (2) years.

The Code requires the County Superintendent to concur with or change interim report certifications after examining the report to determine if it complies with the standards and criteria established pursuant to Education Code 33127 and to determine if the first interim budget will allow the district to meet its financial obligations during the current fiscal year and is consistent with a financial plan that will enable the district to satisfy its multi-year financial commitments.

Based upon our review, we concur with the Board's POSITIVE certification of the first interim budget report. Nonetheless, as detailed in the letter below, the district's structural deficit will threaten the district's fiscal solvency if not addressed.

2023-24 GOVERNOR'S BUDGET PROPOSAL

On January 10th, the Governor released his 2023-24 budget proposal forecasting general fund revenues \$29.5 billion lower than that at the 2022 Budget Act. For K-14 Education, the Proposition 98 guarantee is reduced by \$1.5 billion down to \$108.8 billion.

The Governor's 2023-24 budget proposes an 8.13% cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF) and all other K-12 education programs that are statutorily adjusted for COLA including special education and pre-school.

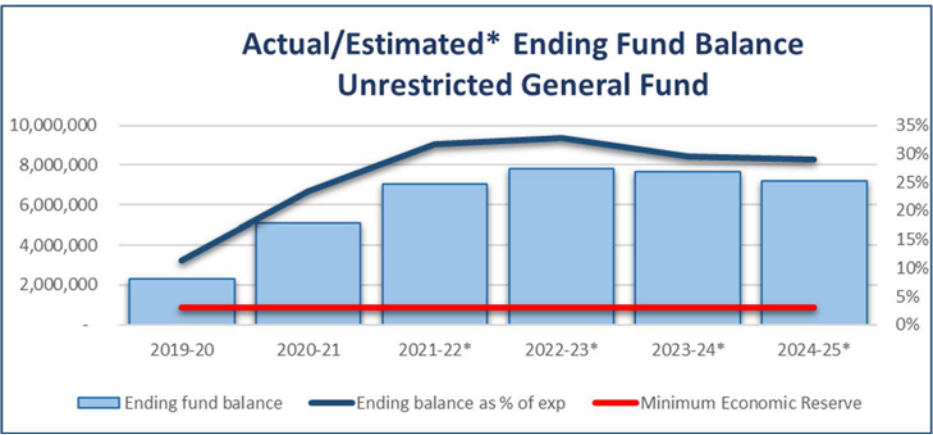
In addition to the statutory COLA adjustment, the Governor is proposing \$300 million funding for an equity multiplier as an add-on to the Local Control Funding Formula (LCFF). The funds would be allocated based on

school-site eligibility, using a more targeted methodology than the existing supplemental grant eligibility. The Governor’s budget proposes funding the new programs introduced in the last two years, including Universal Meals, Transitional Kindergarten and Expanded Learning Opportunities. As a result Proposition 98 is re-benchmarked to take into account the second phase of the Transitional Kindergarten implementation.

In acknowledgement of the arts education funding made available through Proposition 28 (approximately \$1 billion annually beginning in 2023-24), the Governor’s budget proposes a reduction of \$1.2 billion in the Arts, Music, and Instructional Materials Block Grant that was included in the 2022 budget act. Over the next several months more information will be forthcoming as the Legislature weighs in on the Governor’s proposal.

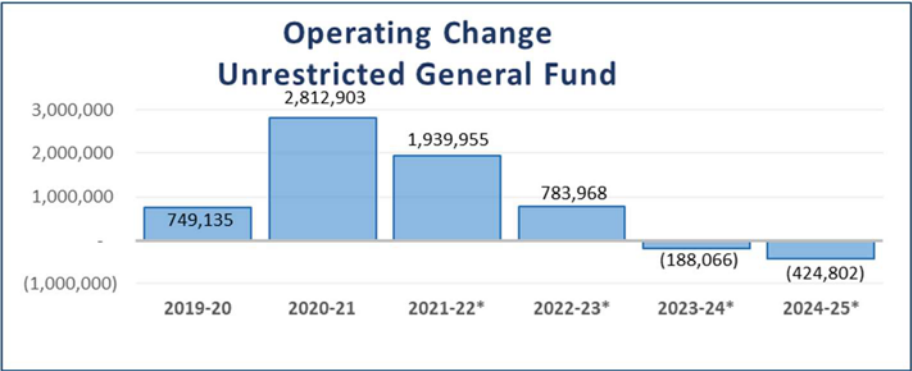
BUDGETARY POSITION FOR LARKSPUR-CORTE MADERA SCHOOL DISTRICT

The district’s first interim budget and multi-year projection reflects an improvement in budgetary position when compared to the adopted budget, however, does not address the structural nature of the deficit spending pattern. The following graph depicts the district’s estimated ending balance in the first interim budget and multi-year projection for the unrestricted general fund, with both the state required minimum reserve and the district’s actual reserve as a percentage of total general fund expenditures. The district’s ending balance meets the minimum required reserve requirement for the current and both subsequent years.



OPERATING CHANGES

The district’s first interim budget reflects operating deficits in the unrestricted general fund in both of the projection years as displayed in the chart below.



The cumulative impact of operations is a 2% increase in fund balance over the current plus two subsequent years, leaving the district with reserves of \$7.2 million or 29% of general fund expenditures on June 30, 2025.

While some deficit spending may be a result of one-time costs from prior year funding sources, ongoing structural deficits threaten a school district's future educational programs. Districts that wait too long to address and correct structural deficits are forced to make dramatic corrections all at once. In contrast, carefully planned and phased-in structural corrections lessen the impact on children.

CASH FLOW

We encourage all districts to request a Tax Anticipation Note (TAN) to allow borrowing in the general fund from the County of Marin for the minimal cost of the treasury interest rate. We note the district's TAN was approved by the County Board of Supervisors in September 2022.

FEDERAL BUDGET

The federal budget was recently approved for fiscal year 2023 and provides an estimated increase in overall funding of 5.6% for K-12 education, notably including a 15.0% increase in total Title I appropriations and a 6.4% increase for Special Education funding through the Individuals with Disabilities Act (IDEA), however, we anticipate overall funding for California will be reduced due to lower census counts. Federal funding for California school districts is forward funded meaning that the 2023 budget will determine federal revenues in the district's 2023-24 budget.

RESERVES

The district maintains the state-required minimum reserve for economic uncertainty of 3% of total general fund expenditures in the current and two (2) subsequent years. In addition, we note the district maintains a Board reserve for economic uncertainty of 6% for a total reserve of 9% in all three (3) years of the budget and multi-year projection. All school districts, whether state aid or community funded, are well advised to establish higher than minimum reserves in order to provide for the financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs, cash flow deferrals and general economic uncertainties. Higher than minimum reserves allow the district to better ensure consistent and stable program offerings for students.

CONCLUSION

We thank district staff for the timely submission of the first interim budget using the statutorily required forms, and responsiveness to the requests for information made in the course of our technical review. If you have any questions, please do not hesitate to contact me at 415-499-5835. We appreciate your dedication and service to the children of Marin County. With your good fiscal stewardship, the children of Marin County will continue to experience quality education now and in the future.

Sincerely,

JOHN CARROLL
Marin County Superintendent of Schools



KATE LANE
Deputy Superintendent

cc: Dr. Brett Geithman, Superintendent
Paula Rigney, Chief Business Official