



SCHOOL BUSINESS
CONSULTING

MEMORANDUM

Date: April 22, 2022
To: Raenel Toste, Chief Business Official
From: Rebekah Chase, Financial Consultant
Subject: FY 2021-22 Second Interim Budget Report

Per your request, we have reviewed the Harvest Ridge Cooperative Charter School's (HRCCS) 2021-22 First Interim Budget Report and back up documentation. In accordance with Education Code §47604.32, Newcastle Elementary School District is the authorizing agency and has the responsibility to monitor the fiscal condition of HRCCS and determine if the school will meet its financial obligations for the current plus two additional fiscal years. Since you serve as Chief Business Official of both LEAs, we are providing this outside oversight to assist you in continuing to provide thorough and objective service to both agencies.

The multi-year projection included with the 2021-22 Second Interim Budget Report reflects HRCCS will be able to meet its financial obligations for the current and two subsequent years and has been assigned a positive certification by the board. Our review of the report has been completed and based on the data provided to our office, this certification appears reasonable with the following comments:

- Almost 85% of the Unrestricted beginning fund balance is projected to be deficit spent in 2021-22, leaving a reserve level of 1.87% at the end of 2021-22. HRCCS's goal is to maintain at least a 5% reserve. Based on the multi-year projections and assumptions provided by HRCCS, it appears the charter will be able to meet its financial obligations but not the 5% reserve level until 2023-24.
- The multi-year projections submitted project that the Unrestricted ending fund balance will decrease by \$100,756 in 2021-22, increase by \$28,818 in 2022-23 and increase by \$133,420 in 2023-24.

We appreciate the efforts of the Charter School and staff as they strive to develop and maintain balanced budgets. Please do not hesitate to contact me at (916) 524-3693 if I can be of assistance and support.



Harvest Ridge Cooperative Charter School

5K RUN

2021-2022

Second Interim Budget

9050 Old State Highway

Newcastle, CA 95658

Presented to the Board of Directors

March 3, 2022

Charter Number: 121608

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2021-22 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: Rick Ornelas Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

Raenel Toste
Name

Chief Business Official
Title

916-824-1664
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E-mail Address

Harvest Ridge Cooperative Charter
2021-22 Second Interim Report and Multiyear Fiscal Projection
As of January 31, 2022
Presented March 3, 2022

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

Changes Since First Interim Reporting: Per the Department of Finance bulletins, forecasted revenues significantly improved since the 2021-22 state enacted budget, which translated to increased general fund revenue projections of approximately \$28.7 billion from 2020-21 through 2022-23. The increased revenue projections resulted in the 2020-21 Proposition 98 guarantee increasing by \$2.5 billion and the 2021-22 Proposition 98 guarantee increasing by \$5.4 billion that lead to a combined three-year increase of approximately \$16.1 billion from the 2021-22 enacted state budget and 2021 Budget Act. The Proposition 98 guarantee for 2022-23 is \$102 billion, which is up by \$8.2 billion from the 2021 Budget Act. While Proposition 98 funding is determined by the Test 1 formula (38.01% of state general fund revenues), the 2022-23 Governor’s proposal increases that percentage to 38.35% (approximate increase of \$640 million) to accommodate increased transitional kindergarten (TK) enrollment. An additional \$383 million is also proposed to add a classroom instructor to every TK class. Lastly, deposits into the Public School System Stabilization Account are estimated to total \$6.74 billion, which is an increase of \$2.2 billion above the amount presented in the 2021 Budget Act.

Local Control Funding Formula (LCFF): The budget proposes a cost-of-living-adjustment (COLA) of 5.33% to the LCFF resulting in total LCFF funding increasing to \$70.5 billion. Illustrated below is a comparison of the projected LCFF COLAs from the May Revision, which LEAs used to develop their initial 2021-22 budget though the latest economic indicators:

Description	2021-22	2022-23	2023-24
LCFF COLAs (May Revision)	5.07% (Includes 20-21 2.31% COLA + 1%)	2.48%	3.11%
LCFF COLAs (Enacted Budget)	5.07% (Includes 20-21 2.31% COLA + 1%)	2.48%	3.11%
LCFF COLAs (22-23 Gov. Proposal)	5.07% (Includes 20-21 2.31% COLA + 1%)	5.33%	3.61%

In addition to the increased COLAs for 2022-23 and 2023-24, the Governor’s proposal includes \$1.2 billion to amend the LCFF calculation beginning with 2022-23, which will allow School Districts to be funded based on the greater of current year average daily attendance (ADA), prior year ADA, or the average of three prior years’ ADA. Currently, the budget does not propose providing the declining ADA formula adjustment for charter schools or county offices of education.

Additional Major Governor’s Budget Proposal Components

Budget Component	Description
Expanded Learning Opportunities Program (ELO-P)	<ul style="list-style-type: none"> • Additional \$3.4B of on-going funding (\$4.4B after including 21-22 ongoing funding) for access to comprehensive learning for unduplicated students in elementary schools by implementing before/after school opportunities to equal nine hours per day when combined with the regular instructional day with very low pupil to staff ratios. 30 expanded intersession nine-hour days would also be required to be provided • \$937M of one-time funds to support ELO-P infrastructure
Special Education	<ul style="list-style-type: none"> • An additional \$500M in addition to the 5.33% COLA of ongoing funds to bring the AB602 funding amount from \$715/ADA to \$820/ADA <ul style="list-style-type: none"> ◦ Funding increase is accompanied with various policy changes (formula calculated at LEA level, cost pull consolidation, direct mental health funding to LEA, LCAP changes) • \$65.5M in 22-23 and \$82.5M in 23-24 for the Department of Developmental Services and regional centers to strengthen transition process
School Nutrition	<ul style="list-style-type: none"> • Program will receive the 5.33% COLA • \$650M ongoing funds for universal meals program (every LEA must provide two free meals to every student) and \$486M one-time funds for kitchen upgrades (more fresh foods), Farm to School Program projects/network, and school breakfast/summer meal start-up & expansion
College & Career Pathways	<ul style="list-style-type: none"> • \$1.5B of one-time funding to support the development of pathway programs • \$545M of one-time funding to expand dual enrollment (\$500M), and higher education pathway development/partnerships (\$45M)
Early Literacy	<ul style="list-style-type: none"> • \$500M of one-time funds for high-needs schools to hire/train literacy coaches and reading specialists • \$200M of one-time funds to create/expand multi-lingual school/classroom libraries and \$62M for early identification tools
Educator Workforce	<ul style="list-style-type: none"> • \$54.4M of one-time funds towards teacher credential fee waivers; recruiting and integrated teacher preparation programs; and substitute flexibility
Transportation	<ul style="list-style-type: none"> • \$1.5B of one-time funds for electric school buses, charging stations, or other related needs
School Facilities	<ul style="list-style-type: none"> • \$1.3B of one-time general funds for school construction projects • \$30M of Prop 98 funds for the charter school facility grant program • Sell the remaining \$1.4B of Proposition 51 bonds
Child Care and Preschool	<ul style="list-style-type: none"> • \$824M for additional 36K childcare slots and \$373M for rate increases • \$25M relating to the Child Care Initiative Project • \$500M of one-time funds for the inclusive Early Education Expansion Program • \$309M to increase adjustment factors students with disabilities and dual language learners

Independent Study

The Governor's budget proposal includes changes to traditional independent study attendance accounting, which will allow LEAs to choose between traditional independent study and course-based independent study to create quality short-term and long-term remote instruction models that best serve the needs of their students that include the following aspects. The proposal:

- Allows documented participation in synchronous instruction to count for instructional time in traditional independent study, in addition to student work product
- Provides continued flexibility on the timeline for an LEA to collect a signed independent study plan for students who are projected to participate in independent study for fewer than 15 days
- Eliminates the requirement that all persons who have direct responsibility for aiding an independent study student sign the independent study plan, and it clarifies that a certificated employee(s) designated as having responsibility for the special education programming of the pupil, as applicable, must sign the plan.

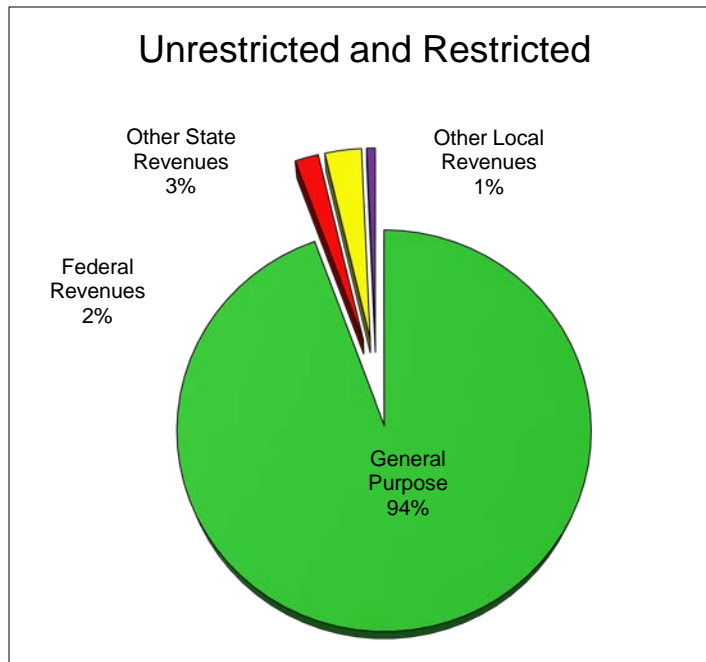
2021-22 Harvest Ridge Cooperative Charter School Primary Budget Components

- ❖ Period 1 (P1) Average Daily Attendance (ADA) 260.01
- ❖ The Charter School's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 14.61%.
- ❖ Lottery revenue is estimated to be \$163 per ADA for unrestricted purposes and \$65 per ADA for restricted purposes,
- ❖ Mandated Cost Block Grant is \$18.13 for Charter School K-8 ADA

Charter Fund Revenue Components

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

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$2,310,193	\$2,310,193
Federal Revenues	\$0	\$46,845
Other State Revenues	\$33,735	\$72,459
Other Local Revenues	\$17,246	\$17,246
TOTAL	\$2,361,174	\$2,446,743



Education Protection Account

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

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

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

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

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

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

Illustrated below are how the Charter School's EPA funds are appropriated for 2021-22. The amounts will be revised throughout the year based on information received from the State.

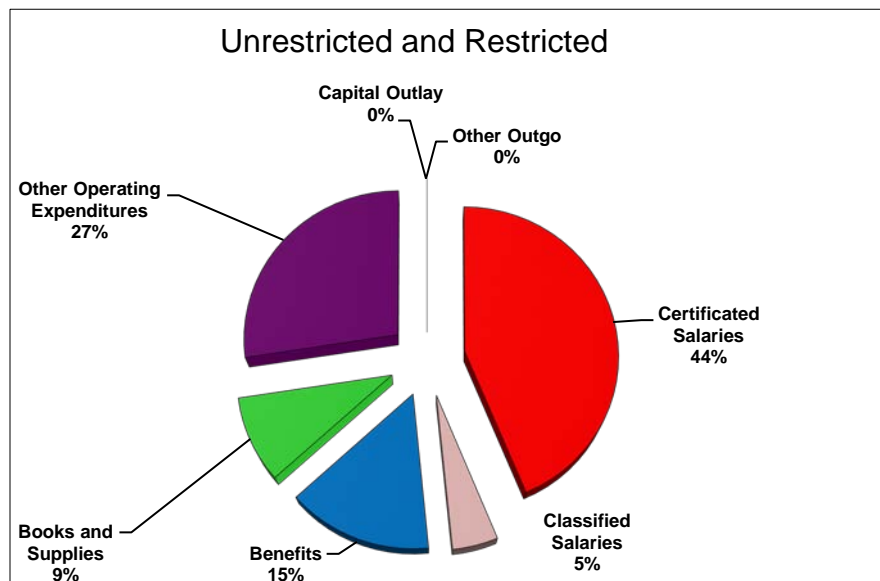
Education Protection Account (EPA) Budget <i>2021-22 Fiscal Year</i>	
Description	Amount
BEGINNING BALANCE	\$0
BUDGETED EPA REVENUES: <i>Estimated EPA Funds</i>	\$660,442
BUDGETED EPA EXPENDITURES: <i>Certificated Instructional Salaries and Benefits</i>	\$660,442
ENDING BALANCE	\$0

Operating Expenditure Components

The Charter School Fund is used for most of the functions within the Charter School. As illustrated below, salaries and benefits comprise approximately 64% of the total expenditures.

Description	Unrestricted	Combined
Certificated Salaries	\$1,091,596	\$1,128,753
Classified Salaries	\$97,927	\$119,454
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$360,107	\$382,388
Books and Supplies	\$220,363	\$240,507
Other Operating Expenditures	\$691,937	\$707,684
Capital Outlay	\$0	\$0
Other Outgo	\$0	\$0
TOTAL	\$2,461,930	\$2,578,786

Following is a graphical representation of expenditures by percentage:



General Fund Summary

The Charter School's 2021-22 projects a total operating deficit of \$ 132,00 resulting in an estimated ending fund balance of \$ 48,170. The Charter School's fund balance is designated to the reserve of economic uncertainty and does not equal the 5% minimum of the current year expenses.

Cash Flow

Per the enclosed cash flow schedule, the Charter School has been advanced 3 months of in lieu taxes, from its charter authorizer, to meet its current obligations. The State projects current year revenues on prior year average daily attendance (ADA) until the Period 1 (P1) attendance reports are certified. Since there was significant growth in HRCC home school program in 2021-22, funding has been understated from July to January. Certification of current ADA was completed in late February and the revenue will be adjusted with the February State Aid apportionment and the March quarterly payment of the Education Protection Act (EPA) .

Multivear Projection

General Planning Factors:

Illustrated below are the latest factors that Charter Schools are expected to utilize as planning factors:

<i>Planning Factor</i>	2020-21	2021-22	2022-23	2023-24
Dept of Finance Statutory COLA	2.31%	1.70%	5.33%	3.61%
Local Control Funding Formula COLA	0.00%	5.07%	5.33%	3.61%
STRS Employer Rates	16.15%	16.92%	19.10%	19.10%
PERS Employer Rates (22-23 & 23-24 rates are likely to be less per new PERS actuarial study)	20.70%	22.91%	26.10%	27.10%
SUI Employer Rates	0.05%	0.50%	0.50%	0.50%
Lottery – Unrestricted per ADA	\$170	\$163	\$163	\$163
Lottery – Prop. 20 per ADA	\$74	\$65	\$65	\$65
Mandate Block Grant for Districts: K-8 per ADA	\$32.18	\$32.79	\$34.54	\$35.79
Mandate Block Grant for Districts: 9-12 per ADA	\$61.94	\$63.17	\$66.54	\$68.94
Mandate Block Grant for Charters: K-8 per ADA	\$16.86	\$17.21	\$18.13	\$18.78
Mandate Block Grant for Charters: 9-12 per ADA	\$46.87	\$47.84	\$50.39	\$52.21
State Preschool Full-Day Reimbursement Rate	\$49.85	\$51.87	\$54.63	\$56.60
State Preschool Part-Day Reimbursement Rate	\$30.87	\$32.12	\$33.83	\$35.05
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

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

Revenue Assumptions:

Per enrollment trends, the Charter School continues to anticipate a slight growth in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages as stated above. Unrestricted local revenue has been budgeted to remain constant for the subsequent years. Federal revenue and restricted State revenue is expected to decrease due to the end of COVID 19 grant disbursements. The enrollment and average daily attendance (ADA) for the multiyear projections are as follows:

	<u>Enrollment</u>	<u>ADA</u>	<u>Percentage of ADA to Enrollment</u>
2021-22	268	260.01	97% Actual per P1
2022-23	271	264.69	98% Projection
2023-24	276	271.23	98% Projection

Expenditure Assumptions:

The full-time equivalency (FTE) for certificated staff is 15.6 and classified is 2.975 for 2021-22 and remains the same for the multiyear projections.

Certificated and classified step and column costs are expected to increase by 1.22% each year which equates to approximately \$15,000. Extra staff time, which was budgeted in 2021-22, was removed from the out-year's projections.

As a result, adjustments to benefits reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report. The large increase in benefits from 2021-22 to 2022-23 is due to the expiration of the State Employer Contribution Rate Relief which was not extended to the 2022-23 budget.

Book and supplies expenses were reduced in 2022-23 to reflect prior year one-time expenses.

Restricted services and operating expenses related to the Educator Effective Grant and Expanded Learning Opportunities are included in 2022-23 and were removed from 2023-24. One time 2021-22 unrestricted services were reduced in 2022-23.

Estimated Ending Fund Balances:

During 2022-23, the Charter School estimates that the Charter Fund is projected to have a deficit of \$984 resulting in an ending fund balance of approximately \$ 47,000. This will be designated as the reserve for economic uncertainty which represents 1.87% of total expenditures. Harvest Ridge's goal is to maintain at least a 5% reserve.

During 2023-24, the Charter School estimates that the Charter Fund is projected to have a \$133,000 surplus resulting in an ending fund balance of \$180,606. The 5% reserve for economic uncertainty is \$126,000 and the remainder will be unassigned.

Conclusion:

The multi-year projection supports that the Charter School will be able to meet its financial obligations for the current and subsequent years however the reserves will be below the 5% of total expenses in 2021-22 and 2022-23.

The REAP grant, that has been awarded, but not funded, is not a part of the 2nd interim projections and will be added once received. Moving appropriate expenses to this grant from unrestricted funds will increase the ending fund balance.

Enrollment projections are conservative, and expenses are adjusted based on current information.

Administration is confident that the Charter School will be able to build up prudent operating reserves and have the necessary cash to ensure that the Charter School remains fiscally solvent.

Please feel free to contact me with any questions.

In Your Service,

Raenel Toste
Chief Business Official
rtoste@newcastle.k12.ca.us
916-824-1664

Harvest Ridge Cooperative Charter School

2021-22 2nd Interim Budget

Proposed Financial Activity: Operating Fund

Description	Harvest Ridge		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose (LCFF) Revenues:			
State Aid and EPA	2,139,912	-	2,139,912
Property Taxes & Misc. Local	170,281	-	170,281
Total General Purpose	2,310,193	-	2,310,193
Federal Revenues	-	46,845	46,845
Other State Revenues	33,735	38,724	72,459
Other Local Revenues	17,246	-	17,246
TOTAL - REVENUES	2,361,174	85,569	2,446,743
EXPENDITURES			
Certificated Salaries	1,091,596	37,157	1,128,753
Classified Salaries	97,927	21,527	119,454
Employee Benefits (All)	360,107	22,281	382,388
Books & Supplies	220,363	20,144	240,507
Other Operating Expenses (Services)	691,937	15,747	707,684
Capital Outlay	-	-	-
Other Outgo	-	-	-
Direct Support/Indirect Costs	-	-	-
TOTAL - EXPENDITURES	2,461,930	116,856	2,578,786
EXCESS (DEFICIENCY)	(100,756)	(31,287)	(132,043)
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers (Out)	-	-	-
Net Other Sources (Uses)	-	-	-
Contributions (to Restricted Programs)	-	-	-
TOTAL - OTHER SOURCES/USES	-	-	-
FUND BALANCE INCREASE (DECREASE)	(100,756)	(31,287)	(132,043)
FUND BALANCE			
Beginning Fund Balance	119,124	61,089	180,213
Ending Balance, June 30	18,368	29,802	48,170

**Harvest Ridge Cooperative Charter School
2021-22 2nd Interim Budget**

Harvest Ridge Analysis

Description	1st Inerim Budget 263.89			2nd Interim Budget 260.01			Variance ADA +14.86		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	2,341,822	0	2,341,822	2,310,193	0	2,310,193	(31,629)	0	(31,629) A
Federal Revenue	0	46,845	46,845	0	46,845	46,845	0	0	0
State Revenue	63,508	9,155	72,663	33,735	38,724	72,459	(29,773)	29,569	(204) A
Local Revenue	16,369	0	16,369	17,246	0	17,246	877	0	877
Total Revenues	2,421,699	56,000	2,477,699	2,361,174	85,569	2,446,743	(60,525)	29,569	(30,956)
EXPENDITURES									
Certificated Salaries	1,086,869	37,157	1,124,026	1,091,596	37,157	1,128,753	4,727	0	4,727 B
Classified Salaries	103,292	20,922	124,214	97,927	21,527	119,454	(5,365)	605	(4,760) C
Benefits	360,350	22,626	382,976	360,107	22,281	382,388	(243)	(345)	(588)
Books and Supplies	227,507	13,000	240,507	220,363	20,144	240,507	(7,144)	7,144	0
Other Services & Oper. Expenses	687,975	9,252	697,227	691,937	15,747	707,684	3,962	6,495	10,457 D
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	0	0	0	0	0	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	2,465,993	102,957	2,568,950	2,461,930	116,856	2,578,786	(4,063)	13,899	9,836
Excess / (Deficiency)	(44,294)	(46,957)	(91,251)	(100,756)	(31,287)	(132,043)	(56,462)	15,670	(40,792)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	0	0	0	0	0	0	0	0	0
Net Increase (Decrease)	(44,294)	(46,957)	(91,251)	(100,756)	(31,287)	(132,043)	(56,462)	15,670	(40,792)
FUND BALANCE, RESERVES									
Beginning Balance	119,124	61,089	180,213	119,124	61,089	180,213	0	0	0
Ending Balance	74,830	14,132	88,962	18,368	29,802	48,170	(56,462)	15,670	(40,792)
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0	0
Unassigned - REU	0	0	0	0	0	0	0	0	0
Unassigned - Other	74,830	14,132	88,962	18,368	29,802	48,170	(56,462)	15,670	(40,792)
Total - Fund Balance	74,830	14,132	88,962	18,368	29,802	48,170	(56,462)	15,670	(40,792)

Notes:

A-Increase to revenue are as follows:

- General Purpose Revenue/Local Control Funding Formula (LCFF) was decreased due to a decrease to average daily attendance (ADA) of -3.88
- Local revenue has increased due to the charter school's sale of used technology.

B-Certificated salaries have increase due to adding and additional .05 FTE to the Kindergarten position and adding a stipend for website management.

C-Classified Salaries have decreased due to the inability to find an additional Intervention Aide that was budget using the Extended Learning Opportunity Grant.

D-Operating expenses and services were increased primarily due to professional development using the Educator Effectiveness Grant, an increase to the custodial budget and software license fees that were reduced at first interim .

Harvest Ridge Cooperative Charter School

2021-22 2nd Interim Budget

Harvest Ridge Multi-Year Projection

Description	2021-22 Projected Budget - ADA 260.01			2022-23 Projected Budget- ADA 264.69			2023-24 Projected Budget- ADA 271.23		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	2,310,193	0	2,310,193	2,474,819	0	2,474,819	2,628,058	0	2,628,058
Federal Revenue	0	46,845	46,845	0	0	0	0	0	0
State Revenue (A)	33,735	38,724	72,459	47,943	17,205	65,148	49,304	17,630	66,934
Local Revenue	17,246	0	17,246	3,500	0	3,500	3,500	0	3,500
Total Revenues	2,361,174	85,569	2,446,743	2,526,262	17,205	2,543,467	2,680,862	17,630	2,698,492
EXPENDITURES									
Certificated Salaries (B)	1,091,596	37,157	1,128,753	1,135,804	0	1,135,804	1,149,661	0	1,149,661
Classified Salaries (C)	97,927	21,527	119,454	120,911	0	120,911	122,386	0	122,386
Benefits (D)	360,107	22,281	382,388	408,144	0	408,144	413,008	0	413,008
Books and Supplies ('E)	220,363	20,144	240,507	216,567	8,050	224,617	207,412	17,630	225,042
Other Services & Oper. Exp ('F)	691,937	15,747	707,684	616,018	38,957	654,975	654,975	0	654,975
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	0	0	0	0	0	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	2,461,930	116,856	2,578,786	2,497,444	47,007	2,544,451	2,547,442	17,630	2,565,072
Excess / (Deficiency)	(100,756)	(31,287)	(132,043)	28,818	(29,802)	(984)	133,420	0	133,420
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	0	0	0	0	0	0	0	0	0
Total Financing Sources/Uses	0	0	0	0	0	0	0	0	0
Net Increase (Decrease)	(100,756)	(31,287)	(132,043)	28,818	(29,802)	(984)	133,420	0	133,420
FUND BALANCE, RESERVES									
Beginning Balance	119,124	61,089	180,213	18,368	29,802	48,170	47,186	0	47,186
Ending Balance	18,368	29,802	48,170	47,186	0	47,186	180,606	0	180,606
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted (G)	0	29,802	29,802	0	0	0	0	0	0
Committed	0	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0	0
Unassigned - REU	18,368	0	18,368	47,186	0	47,186	180,606	0	180,606
Unassigned - Other	0	0	0	(0)	0	(0)	0	0	0
Total - Fund Balance	18,368	29,802	48,170	47,186	0	47,186	180,606	0	180,606

Notes:

(A) State Revenue Assumptions per ADA

2021-2022 Lottery is \$163 and \$65 - Mandate Cost Block Grant \$17.21
 2022-2023 Lottery is \$163 and \$65 - Mandate Cost Block Grant \$18.13
 2022-2023 Lottery is \$163 and \$65 - Mandate Cost Block Grant \$18.78

(B) The future year's certificated salaries include 1.22% increase for step/column.

(C) The future year's classified salaries include 1.22% increase for step and column.

(D) Benefits were adjusted accordingly due to the changes in C and D above.

Employer Retirement Contribution Rates are as follows
 2020-2021 STRS 16.92% PERS 22.91%
 2021-2022 STRS 19.10% PERS 26.10%
 2022-2023 STRS 19.10% PERS 27.10%

The large increase to benefits from 21-22 to 22-23 is due to the loss of the employer contribution rate relief which was not extended beyond 2021-22 State budget.

(E) The book and supply expenses were reduced in 22-23 to reflect prior year, one time expenses.

(F) The restricted services and operating expenses are utilizing the Educator Effectiveness Grant and prior year, one time expenses were removed in 2022-23.

(G) The restricted funds are primarily the Educator Effectiveness Grant and the Extended Learning Opportunity Grant.

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	2,203,582.00	2,341,822.00	856,212.00	2,310,193.00	(31,629.00)	-1.4%
2) Federal Revenue		8100-8299	0.00	46,845.00	0.00	46,845.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,971.00	72,663.00	45,548.33	72,459.00	(204.00)	-0.3%
4) Other Local Revenue		8600-8799	500.00	16,369.00	17,326.86	17,246.00	877.00	5.4%
5) TOTAL, REVENUES			2,239,053.00	2,477,699.00	919,087.19	2,446,743.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	1,016,812.00	1,124,026.00	616,047.63	1,128,753.00	(4,727.00)	-0.4%
2) Classified Salaries		2000-2999	108,597.00	124,214.00	56,080.08	119,454.00	4,760.00	3.8%
3) Employee Benefits		3000-3999	358,775.00	382,976.00	203,061.96	382,388.00	588.00	0.2%
4) Books and Supplies		4000-4999	215,142.00	240,507.00	157,520.39	240,507.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	645,265.00	697,227.00	213,582.62	707,684.00	(10,457.00)	-1.5%
6) Depreciation and Amortization		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, EXPENSES			2,344,591.00	2,568,950.00	1,246,292.68	2,578,786.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(105,538.00)	(91,251.00)	(327,205.49)	(132,043.00)		
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		

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)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(105,538.00)	(91,251.00)	(327,205.49)	(132,043.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	291,153.00	180,213.00		180,213.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,153.00	180,213.00		180,213.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			291,153.00	180,213.00		180,213.00		
2) Ending Net Position, June 30 (E + F1e)			185,615.00	88,962.00		48,170.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	3,900.00	14,132.00		29,802.00		
c) Unrestricted Net Position		9790	181,715.00	74,830.00		18,368.00		

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,565,517.00	1,279,225.00	584,222.00	1,477,542.00	198,317.00	15.5%
Education Protection Account State Aid - Current Year		8012	484,776.00	955,004.00	216,267.00	660,442.00	(294,562.00)	-30.8%
State Aid - Prior Years		8019	0.00	0.00	1,928.00	1,928.00	1,928.00	New
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	153,289.00	107,593.00	53,795.00	170,281.00	62,688.00	58.3%
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			2,203,582.00	2,341,822.00	856,212.00	2,310,193.00	(31,629.00)	-1.4%
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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	46,845.00	0.00	46,845.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	46,845.00	0.00	46,845.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
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	3,071.00	3,071.00	3,089.00	3,254.00	183.00	6.0%
Lottery - Unrestricted and Instructional Materials		8560	31,900.00	39,636.00	18,494.33	39,636.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	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%
All Other State Revenue	All Other	8590	0.00	29,956.00	23,965.00	29,569.00	(387.00)	-1.3%
TOTAL, OTHER STATE REVENUE			34,971.00	72,663.00	45,548.33	72,459.00	(204.00)	-0.3%
OTHER LOCAL REVENUE								
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	500.00	500.00	386.84	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	15,869.00	16,940.02	16,746.00	877.00	5.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	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			500.00	16,369.00	17,326.86	17,246.00	877.00	5.4%
TOTAL, REVENUES			2,239,053.00	2,477,699.00	919,087.19	2,446,743.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	916,872.00	1,024,476.00	558,594.69	1,029,203.00	(4,727.00)	-0.5%
Certificated Pupil Support Salaries		1200	0.00	4,550.00	2,036.25	4,550.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	99,940.00	95,000.00	55,416.69	95,000.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,016,812.00	1,124,026.00	616,047.63	1,128,753.00	(4,727.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	51,281.00	63,218.00	21,872.94	62,048.00	1,170.00	1.9%
Classified Support Salaries		2200	4,200.00	7,880.00	3,680.00	4,200.00	3,680.00	46.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	53,116.00	53,116.00	30,527.14	53,206.00	(90.00)	-0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			108,597.00	124,214.00	56,080.08	119,454.00	4,760.00	3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	160,234.00	183,105.00	99,971.35	190,370.00	(7,265.00)	-4.0%
PERS		3201-3202	31,101.00	37,793.00	18,304.75	36,734.00	1,059.00	2.8%
OASDI/Medicare/Alternative		3301-3302	26,033.00	27,182.00	13,862.93	26,828.00	354.00	1.3%
Health and Welfare Benefits		3401-3402	124,460.00	115,920.00	60,265.76	109,397.00	6,523.00	5.6%
Unemployment Insurance		3501-3502	13,838.00	5,963.00	3,220.74	5,989.00	(26.00)	-0.4%
Workers' Compensation		3601-3602	1,477.00	11,925.00	6,843.39	11,982.00	(57.00)	-0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,632.00	1,088.00	593.04	1,088.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			358,775.00	382,976.00	203,061.96	382,388.00	588.00	0.2%
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	187,742.00	203,742.00	121,521.61	203,952.00	(210.00)	-0.1%
Noncapitalized Equipment		4400	27,400.00	36,765.00	35,386.27	35,740.00	1,025.00	2.8%
Food		4700	0.00	0.00	612.51	815.00	(815.00)	New
TOTAL, BOOKS AND SUPPLIES			215,142.00	240,507.00	157,520.39	240,507.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	16,738.00	10,995.00	14,709.65	16,500.00	(5,505.00)	-50.1%
Dues and Memberships		5300	2,870.00	4,279.00	4,453.05	4,454.00	(175.00)	-4.1%
Insurance		5400-5450	37,288.00	37,288.00	31,200.77	37,288.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,464.00	13,464.00	6,167.25	13,464.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	138,133.00	138,133.00	37,577.73	138,133.00	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	436,772.00	493,068.00	119,474.17	497,845.00	(4,777.00)	-1.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			645,265.00	697,227.00	213,582.62	707,684.00	(10,457.00)	-1.5%

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)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			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%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,344,591.00	2,568,950.00	1,246,292.68	2,578,786.00		

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)
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%
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	2021/22 Projected Year Totals
6266		15,784.00
7311		2,038.00
7425		6,304.00
7426		5,676.00
Total, Restricted Net Position		<u>29,802.00</u>

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%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
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%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	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%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	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%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	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%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	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%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	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%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	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%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	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%
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%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	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%
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%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	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%
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%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	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	249.03	263.89	260.01	260.01	(3.88)	-1%
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%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	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%
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%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	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%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	249.03	263.89	260.01	260.01	(3.88)	-1%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	249.03	263.89	260.01	260.01	(3.88)	-1%

	Object	Beginning Balances (Ref. Only)									
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			675,073.00	637,402.00	375,687.00	399,112.00	262,387.00	92,916.00	103,199.00	63,372.00	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		53,111.00	53,111.00	203,734.00	95,600.00	95,600.00	203,733.00	97,528.00	134,018.00	
	8020-8079		0.00								
	8080-8099			6,456.00	12,911.00	8,607.00	8,607.00	8,607.00	8,607.00	80,613.00	
	8100-8299										
	8300-8599					5,153.00		3,089.00	37,306.00		
	8600-8799		12,675.00	119.00	2,992.00	358.00	947.00	209.00	26.00	(195.00)	
	8910-8929										
	8930-8979										
TOTAL RECEIPTS			65,786.00	59,686.00	219,637.00	109,718.00	105,154.00	215,638.00	143,467.00	214,436.00	
C. DISBURSEMENTS											
	1000-1999		7,917.00	96,467.00	99,230.00	102,866.00	106,190.00	101,809.00	101,570.00	99,078.00	
	2000-2999		4,361.00	4,361.00	5,096.00	9,316.00	11,882.00	10,392.00	10,672.00	9,613.00	
	3000-3999		4,399.00	31,201.00	31,518.00	33,515.00	35,003.00	33,664.00	33,761.00	32,166.00	
	4000-4999		30,764.00	18,473.00	27,284.00	52,198.00	17,390.00	6,423.00	4,986.00	10,786.00	
	5000-5999		31,818.00	24,833.00	24,306.00	29,468.00	35,263.00	40,728.00	27,167.00	32,470.00	
	6000-6599										
	7000-7499										
	7600-7629										
	7630-7699										
TOTAL DISBURSEMENTS			79,259.00	175,335.00	187,434.00	227,363.00	205,728.00	193,016.00	178,156.00	184,113.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199										
	9200-9299		214,566.00		5,153.00	(5,153.00)	0.00		(196,306.00)		
	9310										
	9320										
	9330	0.00	41,707.00								
	9340										
	9490										
SUBTOTAL			0.00	256,273.00	0.00	5,153.00	(5,153.00)	0.00	(196,306.00)	0.00	
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	0.00	280,471.00	146,066.00	13,931.00	13,927.00	68,897.00	12,339.00	(191,168.00)	56,240.00	
	9610										
	9640										
	9650										
	9690										
SUBTOTAL			0.00	280,471.00	146,066.00	13,931.00	13,927.00	68,897.00	12,339.00	(191,168.00)	56,240.00
<u>Nonoperating</u>											
	9910										
TOTAL BALANCE SHEET ITEMS			0.00	(24,198.00)	(146,066.00)	(8,778.00)	(19,080.00)	(68,897.00)	(12,339.00)	(5,138.00)	(56,240.00)
E. NET INCREASE/DECREASE (B - C + D)			(37,671.00)	(261,715.00)	23,425.00	(136,725.00)	(169,471.00)	10,283.00	(39,827.00)	(25,917.00)	
F. ENDING CASH (A + E)			637,402.00	375,687.00	399,112.00	262,387.00	92,916.00	103,199.00	63,372.00	37,455.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		37,455.00	302,534.00	199,982.00	102,407.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	500,833.00	134,018.00	134,018.00	337,079.00	97,529.00		2,139,912.00	2,139,912.00
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	35,873.00			170,281.00	170,281.00
Federal Revenue	8100-8299				20,000.00	26,845.00		46,845.00	46,845.00
Other State Revenue	8300-8599	9,909.00	7,093.00		9,909.00			72,459.00	72,459.00
Other Local Revenue	8600-8799	30.00	30.00	30.00	25.00			17,246.00	17,246.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		510,772.00	141,141.00	134,048.00	402,886.00	124,374.00	0.00	2,446,743.00	2,446,743.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	100,407.00	100,407.00	100,407.00	101,049.00	11,356.00		1,128,753.00	1,128,753.00
Classified Salaries	2000-2999	11,940.00	11,940.00	11,940.00	11,425.00	6,516.00		119,454.00	119,454.00
Employee Benefits	3000-3999	33,700.00	33,700.00	33,700.00	33,724.00	12,337.00		382,388.00	382,388.00
Books and Supplies	4000-4999	20,000.00	20,000.00	17,203.00	15,000.00	0.00		240,507.00	240,507.00
Services	5000-5999	35,000.00	33,000.00	32,000.00	11,631.00	350,000.00		707,684.00	707,684.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		201,047.00	199,047.00	195,250.00	172,829.00	380,209.00	0.00	2,578,786.00	2,578,786.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299			8,273.00				26,533.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							41,707.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	8,273.00	0.00	0.00	0.00	68,240.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	44,646.00	44,646.00	44,646.00	28,459.00			563,100.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		44,646.00	44,646.00	44,646.00	28,459.00	0.00	0.00	563,100.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(44,646.00)	(44,646.00)	(36,373.00)	(28,459.00)	0.00	0.00	(494,860.00)	
E. NET INCREASE/DECREASE (B - C + D)									
		265,079.00	(102,552.00)	(97,575.00)	201,598.00	(255,835.00)	0.00	(626,903.00)	(132,043.00)
F. ENDING CASH (A + E)									
		302,534.00	199,982.00	102,407.00	304,005.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								48,170.00	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 0.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,630,595.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.00%

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. None

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)	93,340.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
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)	0.00
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)	93,340.00
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	93,340.00

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,036,382.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	210,787.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	12,158.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
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)	36,652.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	82,524.00
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)	106,128.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,484,631.00

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)	3.76%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	3.76%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>93,340.00</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>28,375.64</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.68%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.68%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
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:	<u>not applicable</u>
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:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Approved indirect cost rate: 6.68%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,578,786.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	46,845.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				0.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,531,941.00

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C9)*		260.01
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,737.86
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.)	1,851,927.80	10,318.30
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)	1,851,927.80	10,318.30
B. Required effort (Line A.2 times 90%)	1,666,735.02	9,286.47
C. Current year expenditures (Line I.E and Line II.B)	2,531,941.00	9,737.86
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 2023-24 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 Report ADA has been preloaded. 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

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Second Interim
2021-22 Actuals to Date
Technical Review Checks

Harvest Ridge Cooperative Charter
Newcastle Elementary

Placer County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Second Interim
2021-22 Board Approved Operating Budget
Technical Review Checks

Harvest Ridge Cooperative Charter
Newcastle Elementary

Placer County

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

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IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE	
FD	RS	PY	GO	FN	OB			
62	3217	0	0000	0000	9797	3217	9797	2,939.00

Explanation: This oversight was corrected at 2nd Interim.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Second Interim
2021-22 Projected Totals
Technical Review Checks

Harvest Ridge Cooperative Charter
Newcastle Elementary

Placer County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.