



SCHOOL BUSINESS
CONSULTING

MEMORANDUM

Date: April 15, 2023
To: Raenel Toste, Chief Business Official
From: Rebekah Chase, Financial Consultant *rac*
Subject: FY 2022-23 Second Interim Budget Report

Per your request, we have reviewed the Harvest Ridge Cooperative Charter School's (HRCCS) 2022-23 Second 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.

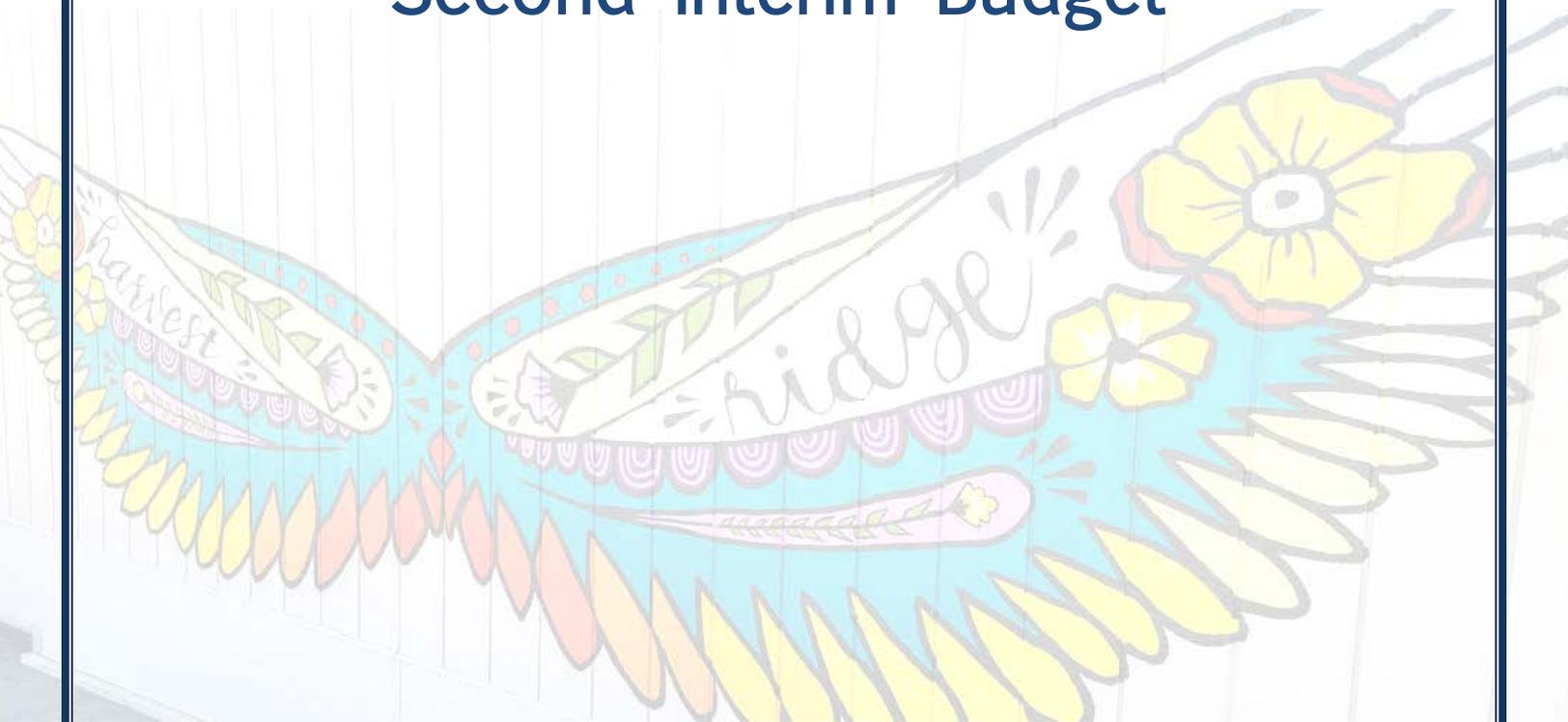
The multi-year projection included with the 2022-23 Second Interim Budget Report reflects HRCCS will be able to meet its financial obligations for the current and two subsequent years and has self-certified as positive by the board. Our review of the report has been completed and based on the data provided to our office, this certification appears reasonable with the following comments:

- Based on the multi-year projections and assumptions provided by HRCCS, it appears the charter will be able to meet its financial obligations and reach their 10% reserve goal by 2023-24.
- The multi-year projections submitted project that the Unrestricted ending fund balance will increase in every year of the projections by \$170,061 in 2022-23, by \$354,561 in 2023-24 and by \$458,302 in 2024-25.
- The charter is projecting an increase of 9.69 ADA in 2023-24 and an additional increase of 4.77 ADA in 2024-25.

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

2022-2023
Second Interim Budget



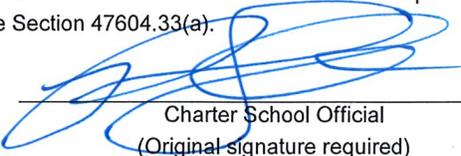
9050 Old State Highway
Newcastle, CA 95658

Presented to the Board of Directors
March 9, 2023

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: 
Charter School Official
(Original signature required)

Date: 3/9/22

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
Telephone

rtoste@newcastle.k12.ca.us
E-mail Address

Charter Number: _____

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):

2022-23 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 _____

CBO _____

Title _____

916-824-1664

Telephone _____

rtoste@newcastle.k12.ca.us

E-mail Address _____

Harvest Ridge Cooperative Charter School
2022-23 Second Interim Report and Multiyear Fiscal Projection
As of January 31, 2023
Presented March 9, 2023

Interim budget reports provide a picture of a district’s financial condition during the fiscal year. The Governing Board of a school district certifies the district’s financial condition to the county office of education through these reports. The 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: The 2022-23 Proposition 98 minimum guarantee for K-12 LEAs and community colleges education has decreased by \$3.5 billion from the 2022-23 Enacted Budget projections. The Governor estimates the Proposition 98 minimum guarantee for fiscal year 2023-24 to be \$108.8 billion, which is \$1.5 billion less than the 2022-23 Enacted Budget estimates. Public education funding will continue to be based on a simple percentage of General Fund revenues (approximately 38%) since Test I will still be in place through the budget window (2021-22, 2022-23, and 2023-24). The total of the changes over the three fiscal years results in the Proposition 98 minimum guarantee estimates decreasing by \$4.7 billion over the three-year period from what was estimated at the 2022-23 Enacted Budget. Further, while the Governor’s Budget recognizes a budget shortfall of \$29.5 billion over the three-year budget window (2021-22, 2022-23, and 2023-24), the Governor’s budget does not project the need to use state reserves. However, if the assumptions used do not come into fruition and the economy worsens, the State may need to utilize rainy day funds to sustain funding to various programs.

Local Control Funding Formula Factors

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

Description	2022-23	2023-24	2024-25
LCFF COLAs (22-23 Gov. Proposal)	5.33%	3.11%	3.11%
LCFF COLAs + Investment (22-23 May Revision)	6.56% + investment ≈ 3.29%	5.38%	4.02%
LCFF COLAs + Investment (22-23 Enacted State Budget)	6.56% + investment of 6.28%	5.38%	4.02%
LCFF COLAs + Investment (22-23 AB185 Trailer Bill)	6.56% + investment of 6.70%	5.38%	4.02%
LCFF COLAs + Investment (23-24 Governor’s Proposal)	6.56% + investment of 6.70%	8.13%	3.54%

Other Proposed Governor's Budget Components

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

- \$300 million ongoing for an LCFF Equity Multiplier
 - Allocated to LEAs with schools serving high concentrations of low-income students (students eligible for federal free meals) – 90% or more for elementary and middle schools, 85% or more for high schools
 - **Please note that since the Charter School has a UPP less than 90%, this provision does apply.**
- \$941 million ongoing for Arts & Music Initiative/Prop 28 (above Proposition 98 amount)
- \$1.2 billion **reduction** in current year to Arts/Music/IM Discretionary Block Grant
- \$855 million ongoing for TK expansion and TK staff
 - DOF states that required budget appropriation for the shift to 1:10 is unfunded, leaving 1:12 ratio applicable for 2023-24
- \$3.5 million ongoing for Narcan at middle and high schools
- \$250 million one-time for literacy coaches
- \$100 million for cultural experiences for high school seniors ≈ \$200/high school senior
- \$100 million reduction to 2023-24 general fund resources for State School Facilities Program, which is projected to be approximately \$2 billion
- The following programs proposed to receive the 8.13% COLA:
 - Special Education
 - Preschool, Child Care, and Development Programs
 - Child Nutrition
 - Adult Education Block Grant
 - Mandate Block Grant
 - Foster Youth Programs
 - American Indian Education Centers & Early Childhood Education Program
- The following programs are projected to continue in the same manner as 2022-23:
 - ELO-P
 - Universal School Meals
 - Transportation
 - Learning Recovery Block Grant
 - College and Career Pathways
 - Community Schools
 - Literacy Initiatives (except increase for Literacy Coaches)
 - Educator Workforce
- Delay \$550 million that was planned for the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program in 23-24 to 24-25

Accountability Reform

The Governor proposes policy changes to “strengthen the ties between the three elements of California’s accountability system: the LCAP, the California School Dashboard, and the Statewide System of Support”. The proposals include the following:

- Requiring LEAs to include specific actions and funding to address low school-level student group Dashboard performance in LCAP and budget, with ongoing evaluations that include parent and community input
- Improving LCAP planning and transparency by informing the community on how to use the Dashboard and other local data
- Strengthening support for LEAs and schools generating equity multiplier funding through the creation of one or more Equity Leads

Further, the proposal states, “the superintendent of the school district [or county office of education] shall present a report on the annual update to local control and accountability plan and budget overview for parents on or before February 28 of every year, at a regularly scheduled meeting of the governing board...”

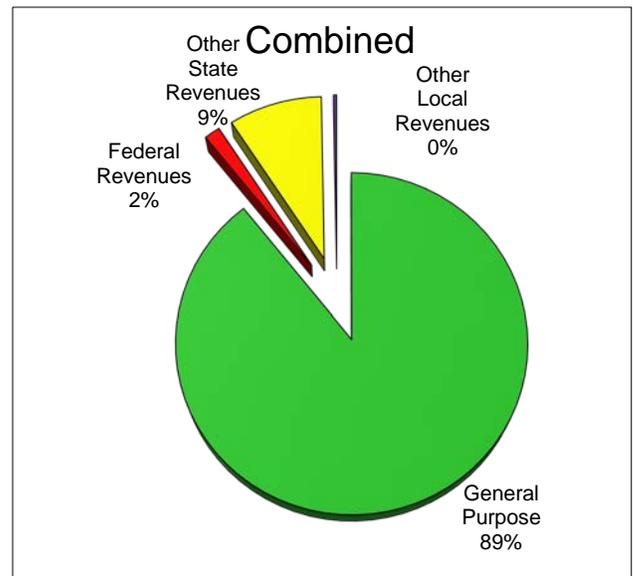
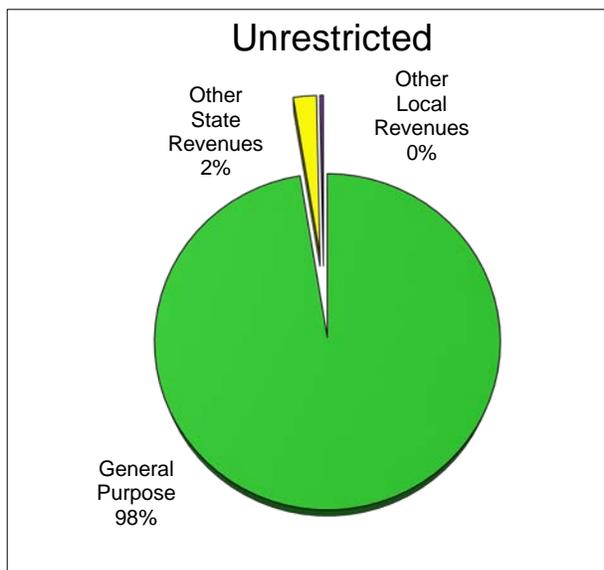
2022-23 Charter School Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 305
- ❖ The Charter School’s estimated unduplicated pupil percentage (UPP) for supplemental funding is estimated to be 14.25%. The percentage will be revised based on actual data. Harvest Ridge does not receive the concentration grant that requires a UPP greater than 55%.
- ❖ Lottery revenue is estimated to be \$170 per ADA for unrestricted purposes and \$67 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio “add-on” is \$2,813 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$18.34 for K-8 ADA.

General 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)	\$3,087,974	\$3,087,974
Federal Revenues	\$0	\$52,734
Other State Revenues	\$71,283	\$308,426
Other Local Revenues	\$10,600	\$10,600
TOTAL	\$3,169,857	\$3,459,734



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

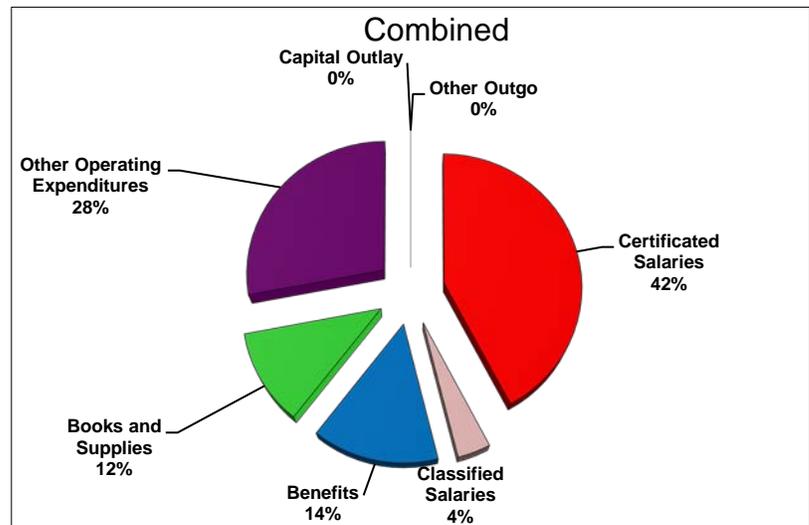
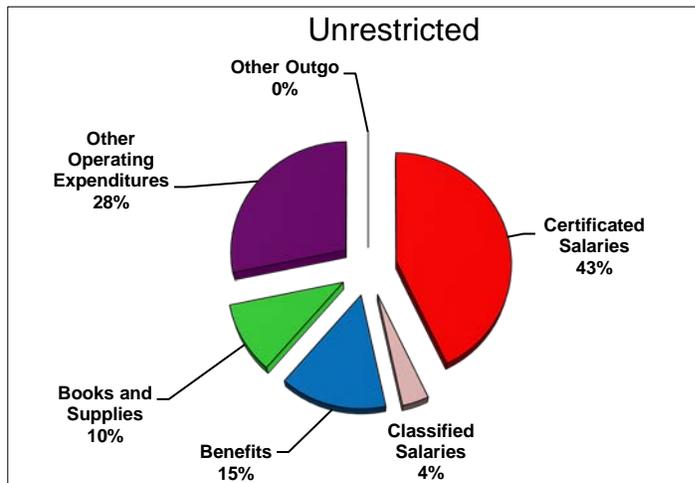
Education Protection Account (EPA) Budget	
<i>2022-23 Fiscal Year</i>	
Description	Amount
BEGINNING BALANCE	\$0
BUDGETED EPA REVENUES:	
<i>Estimated EPA Funds</i>	\$822,148
BUDGETED EPA EXPENDITURES:	
<i>Certificated Salaries and Benefits</i>	\$822,148
ENDING BALANCE	\$0

Operating Expenditure Components

The General Fund is used for the majority of the functions within the Charter School. As illustrated below, salaries and benefits comprise approximately 62% of the Charter School’s unrestricted budget, and approximately 60% of the total budget.

Description	Unrestricted	Combined
Certificated Salaries	\$1,288,193	\$1,325,608
Classified Salaries	\$109,800	\$117,856
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$441,277	\$452,987
Books and Supplies	\$312,355	\$359,551
Other Operating Expenditures	\$848,171	\$877,243
Capital Outlay		
Other Outgo		
TOTAL	\$2,999,796	\$3,133,245

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

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

Description	Amount
Special Education - Instruction	\$143,600

General Fund Summary

The 2022-23 Charter School Fund is projected to have a total operating surplus of \$326,490 resulting in an estimated ending fund balance of \$ 424,480. The components of the Charter School’s fund balance are as follows: restricted programs - \$ 111,152 ; economic uncertainty - \$313,324.

Cash Flow

The Charter School is anticipating having positive monthly cash balances during the 2022-23 school year. Cash is always closely monitored in order to ensure the Charter School is liquid to satisfy its obligations.

Fund Summaries

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

FUND	Beg Fund Bal	Est. Net Change	Ending Fund Bal
Charter Fund Unrestricted and Restricted	\$97,987	\$326,489	\$424,476

Multiyear Projection

General Planning Factors:

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

<i>Planning Factor</i>	2021-22	2022-23	2023-24	2024-25
Dept of Finance Statutory COLA	1.70%	6.56%	8.13%	3.54%
Local Control Funding Formula (LCFF) COLA	5.07%	6.56%	8.13%	3.54%
Additional LCFF Investment	N/A	6.70%	N/A	N/A
STRS Employer Rates	16.92%	19.10%	19.10%	19.10%
PERS Employer Rates	22.91%	25.37%	27.00%	28.10%
SUI Employer Rates	0.50%	0.50%	0.50%	0.50%
Lottery – Unrestricted per ADA	\$176.94	\$170	\$170	\$170
Lottery – Prop. 20 per ADA	\$81.94	\$67	\$67	\$67
Universal Transitional Kindergarten/ADA	N/A	\$2,813	\$3,042	\$3,149
Mandate Block Grant for Districts: K-8 per ADA	\$32.79	\$34.94	\$37.78	\$39.12
Mandate Block Grant for Districts: 9-12 per ADA	\$63.17	\$67.31	\$72.78	\$75.36
Mandate Block Grant for Charters: K-8 per ADA	\$17.21	\$18.34	\$19.83	\$20.53
Mandate Block Grant for Charters: 9-12 per ADA	\$47.84	\$50.98	\$55.12	\$57.07
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. Please note that the anticipated PERS rate has significantly increased since the State Enacted Budget.

Revenue Assumptions

Per enrollment trends, the Charter School continues to anticipate growth in its enrollment primarily in the home school program. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages. LCFF revenue is estimated to increase steadily for the subsequent years due to increased enrollment projections and cost of living adjustments. . Restricted federal revenue is anticipated to discontinue since these are one time funds associated with COVID 19 relief. Local revenue consists of interest from the Placer County Treasurer and should remain constant. State revenue is expected to decrease due to the reduction of various one-time program revenues.

<u>Enrollment</u>	<u>ADA</u>	<u>Percentage of ADA to Enrollment</u>	
2022-23	309	305.87	99% Projection
2023-24	319	315.56	99% Projection
2024-25	324	320.36	99% Projection

Expenditure Assumptions

Certificated step and column costs are expected to increase by 1.8% each year. Due to a projected increase in 2023-24 home school enrollment the Home School Director position has been increased to 1.0 FTE and an additional 1.0 Home School teacher was added.

Classified step and column costs are expected to increase by 1.8% each year. There is no anticipated change in classified FTE.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above as per the narrative provided earlier in this report.

For the 2023-24 and 2024-25 school years supplies, books, services, and operating expenditures have been increased for the additional home school enrollment and 3% inflation after one-time 2022-23 expenses have been removed. .

There are no anticipated capital outlay or other outgo expenditures

Estimated Ending Fund Balances

During 2023-24, the Charter School estimates that the Charter School Fund is projected to have a surplus of \$ 264,640 resulting in an ending fund balance of approximately \$689,000.

During 2024-25, the Charter School estimates that the General Fund is projected to have a surplus of \$368,736 resulting in an ending fund balance of \$1 million.

Conclusion

Based on the information that is known, the multiyear projection supports that the Charter School will be able to meet its financial obligations for the current and subsequent years with 10% reserves. Please note that any changes in the multi year assumptions, at the State or local level, will change the projections that have been provided.

Enrollment projections represent moderate increases to enrollment , and expenses have been adjusted accordingly. The fiscal projection of the Charter School is going in a positive direction, so it is advised that resources are not over committed in times of surplus to maintain student programs in times of shortage.

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

2022-23 Second Interim Budget

Proposed Financial Activity: Operating Funds

Harvest Ridge			
Description	Unrestricted	Restricted	Total
REVENUES			
General Purpose (LCFF) Revenues:			
State Aid and EPA	2,860,404	-	2,860,404
Property Taxes & Misc. Local	227,570	-	227,570
Total General Purpose	3,087,974	-	3,087,974
Federal Revenues	-	52,734	52,734
Other State Revenues	71,283	237,143	308,426
Other Local Revenues	10,600	-	10,600
TOTAL - REVENUES	3,169,857	289,877	3,459,734
EXPENDITURES			
Certificated Salaries	1,288,193	37,415	1,325,608
Classified Salaries	109,800	8,056	117,856
Employee Benefits (All)	441,277	11,710	452,987
Books & Supplies	312,355	47,196	359,551
Other Operating Expenses (Services)	848,171	29,072	877,243
Capital Outlay	-	-	-
Other Outgo	-	-	-
Direct Support/Indirect Costs	-	-	-
TOTAL - EXPENDITURES	2,999,796	133,449	3,133,245
EXCESS (DEFICIENCY)	170,061	156,428	326,489
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers (Out)	-	-	-
Net Other Sources (Uses)	-	-	-
Contributions (to Restricted Programs)	-	-	-
TOTAL - OTHER SOURCES/USES	-	-	-
FUND BALANCE INCREASE (DECREASE)	170,061	156,428	326,489
FUND BALANCE			
Beginning Fund Balance	68,511	29,476	97,987
Ending Balance, June 30	238,572	185,904	424,476

Harvest Ridge Cooperative Charter School
2022-23 Second Interim Budget
Harvest Ridge Analysis

Description	1st Interim Budget 301.74			2nd Interim Budget 305.87			Variance +10.74		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	3,041,964	0	3,041,964	3,087,974	0	3,087,974	46,010	0	46,010
Federal Revenue	0	45,166	45,166	0	52,734	52,734	0	7,568	7,568
State Revenue	49,404	314,174	363,578	71,283	237,143	308,426	21,879	(77,031)	(55,152)
Local Revenue	5,900	0	5,900	10,600	0	10,600	4,700	0	4,700
Total Revenues	3,097,268	359,340	3,456,608	3,169,857	289,877	3,459,734	72,589	(69,463)	3,126
EXPENDITURES									
Certificated Salaries	1,288,472	37,136	1,325,608	1,288,193	37,415	1,325,608	(279)	279	0
Classified Salaries	110,212	8,220	118,432	109,800	8,056	117,856	(412)	(164)	(576)
Benefits	441,503	11,484	452,987	441,277	11,710	452,987	(226)	226	0
Books and Supplies	298,810	43,840	342,650	312,355	47,196	359,551	13,545	3,356	16,901
Other Services & Oper. Expenses	834,640	28,072	862,712	848,171	29,072	877,243	13,531	1,000	14,531
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	2,973,637	128,752	3,102,389	2,999,796	133,449	3,133,245	26,159	4,697	30,856
Excess / (Deficiency)	123,631	230,588	354,219	170,061	156,428	326,489	46,430	(74,160)	(27,730)
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)	123,631	230,588	354,219	170,061	156,428	326,489	46,430	(74,160)	(27,730)
FUND BALANCE, RESERVES									
Beginning Balance	68,511	29,476	97,987	68,511	29,476	97,987	0	0	0
Ending Balance	192,142	260,064	452,206	238,572	185,904	424,476	46,430	(74,160)	(27,730)
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	192,142	118,096	310,238	238,572	74,752	313,324	46,430	(43,344)	3,086
Unassigned - Other	0	141,968	141,968	0	111,152	111,152	0	(30,816)	(30,816)
Total - Fund Balance	192,142	260,064	452,206	238,572	185,904	424,476	46,430	(74,160)	(27,730)

Notes:

A- LCFF Revenue was increased due to a growth in enrollment from 301.74 to 305.87

B- Federal Revenue was received from the Extended Learning Opportunities Grant.

C- The Arts, Music and Instructional Materials Decretionary Block Grant was reduced to reflect the likely reduction proposed with the 2023-24 Governor's budget.

D- The Placer County Treasury interest rates are increasing so the interest budget has been increased.

E - The increase to books and supplies is primarily due to the playground purchase.

F- The change to supplies and services is due to a increases to audit, interenet, home school and technology expenses.

Harvest Ridge Cooperative Charter School

2022-23 Second Interim Budget

Harvest Ridge Multi-Year Projection

Description	2022-23 Projected Budget - ADA 305			2023-24 Projected Budget- ADA 315			2024-25 Projected Budget- ADA 320		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	3,087,974	0	3,087,974	3,437,333	0	3,437,333	3,599,705	0	3,599,705
Federal Revenue	0	52,734	52,734	0	0	0	0	0	0
State Revenue (B)	71,283	237,143	308,426	58,096	20,435	78,531	60,120	21,105	81,225
Local Revenue	10,600	0	10,600	11,000	0	11,000	12,000	0	12,000
Total Revenues	3,169,857	289,877	3,459,734	3,506,429	20,435	3,526,864	3,671,825	21,105	3,692,930
EXPENDITURES									
Certificated Salaries (C)	1,288,193	37,415	1,325,608	1,387,283	38,088	1,425,371	1,412,254	38,774	1,451,028
Classified Salaries (D)	109,800	8,056	117,856	111,776	8,201	119,977	113,788	8,349	122,137
Benefits (E)	441,277	11,710	452,987	473,901	13,832	487,734	481,311	11,543	492,854
Books and Supplies (F)	312,355	47,196	359,551	317,092	20,234	337,326	311,500	21,105	332,605
Other Services & Oper. Exp (F)	848,171	29,072	877,243	861,816	30,000	891,816	894,670	30,900	925,570
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	2,999,796	133,449	3,133,245	3,151,868	110,355	3,262,224	3,213,523	110,671	3,324,194
Excess / (Deficiency)	170,061	156,428	326,489	354,561	(89,920)	264,640	458,302	(89,566)	368,736
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)	170,061	156,428	326,489	354,561	(89,920)	264,640	458,302	(89,566)	368,736
FUND BALANCE, RESERVES									
Beginning Balance	68,511	29,476	97,987	238,572	185,904	424,476	593,133	95,984	689,116
Ending Balance	238,572	185,904	424,476	593,133	95,984	689,116	1,051,435	6,418	1,057,852
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	111,152	111,152	0	95,984	95,984	0	6,418	6,418
Committed	0	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0	0
Unassigned - REU	238,572	74,752	313,324	326,222	0	326,222	332,419	0	332,419
Unassigned - Other	0	0	0	266,911	(0)	266,910	719,015	(0)	719,015
Total - Fund Balance	238,572	185,904	424,476	593,133	95,984	689,116	1,051,435	6,418	1,057,852

Notes:

(A) Local Control Funding Formula (LCFF) estimated cost of living adjustments (COLA)
 2022-23 6.56% Statutory COLA plus 6.7% Increase to base grant
 2023-24 8.13% Statutory COLA
 2024-25 3.54% Statutory COLA

(B) Other State Revenue Assumptions per ADA

2022-2023 Lottery is \$170 and \$67 - Man Cost Block Grant \$18.34
 2023-2024 Lottery is \$170 and \$67 - Man Cost Block Grant \$19.83
 2024-2025 Lottery is \$170 and \$67 - Man Cost Block Grant \$20.53

2022-23 Other State revenue includes:

The Learning Recovery Emergency Block Grant (27-28) - \$94,094
 The Arts, Music, and Instructional Materials Discretionary Block Grant (25-26) - \$ 87,312 which has been reduced due to the 23-24 budget information.

(C) Certificated salaries include 1.8% increase for step/column

23-24 The home school director was increased to 1.0 FTE as Director and an additional 1.0 FTE Home School teacher was added to accommodate the additional enrollment

(D) Classified salaries include 1.8% increase for step and column.

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

Employer Retirement Contribution Rates are as follows
 2022-2023 STRS 19.1% PERS 25.37%
 2023-2024 STRS 19.10% PERS 25.20% 27.00%
 2024-2025 STRS 19.10% PERS 24.60%-28.10%

(F) The book/supply and other services/operation expenses were increased 3% for inflation and to account for additional enrollment.

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	2,835,315.00	3,041,964.00	1,411,725.00	3,087,974.00	46,010.00	1.5%
2) Federal Revenue		8100-8299	48,013.00	45,166.00	42,430.13	52,734.00	7,568.00	16.8%
3) Other State Revenue		8300-8599	64,489.00	363,578.00	217,265.79	308,426.00	(55,152.00)	-15.2%
4) Other Local Revenue		8600-8799	500.00	5,900.00	5,937.34	10,600.00	4,700.00	79.7%
5) TOTAL, REVENUES			2,948,317.00	3,456,608.00	1,677,358.26	3,459,734.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	1,219,144.00	1,325,608.00	711,593.63	1,325,608.00	0.00	0.0%
2) Classified Salaries		2000-2999	127,384.00	118,432.00	60,289.48	117,856.00	576.00	0.5%
3) Employee Benefits		3000-3999	433,531.00	452,987.00	242,553.60	452,987.00	0.00	0.0%
4) Books and Supplies		4000-4999	257,425.00	342,650.00	208,788.44	359,551.00	(16,901.00)	-4.9%
5) Services and Other Operating Expenses		5000-5999	765,566.00	862,712.00	355,827.25	877,243.00	(14,531.00)	-1.7%
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			2,803,050.00	3,102,389.00	1,579,052.40	3,133,245.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			145,267.00	354,219.00	98,305.86	326,489.00		
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 NET POSITION (C + D4)			145,267.00	354,219.00	98,305.86	326,489.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	94,257.00	97,987.00		97,987.00	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)			94,257.00	97,987.00		97,987.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			94,257.00	97,987.00		97,987.00		
2) Ending Net Position, June 30 (E + F1e)			239,524.00	452,206.00		424,476.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	27,879.00		34,703.00		
b) Restricted Net Position		9797	24,762.00	57,445.00		151,201.00		
c) Unrestricted Net Position		9790	214,762.00	366,882.00		238,572.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,907,309.00	2,032,285.00	972,663.00	2,038,256.00	5,971.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Education Protection Account State Aid - Current Year		8012	739,159.00	811,047.00	352,344.00	822,148.00	11,101.00	1.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	188,847.00	198,632.00	86,718.00	227,570.00	28,938.00	14.6%
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			2,835,315.00	3,041,964.00	1,411,725.00	3,087,974.00	46,010.00	1.5%
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%
	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	39,958.00	37,110.00	37,110.23	37,110.00		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	8,055.00	8,056.00	5,319.90	15,624.00	7,568.00	93.9%
TOTAL, FEDERAL REVENUE			48,013.00	45,166.00	42,430.13	52,734.00	7,568.00	16.8%
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	4,714.00	4,808.00	4,923.00	4,923.00	115.00	2.4%
Lottery - Unrestricted and Instructional Materials		8560	59,775.00	62,172.00	50,103.79	94,218.00	32,046.00	51.5%
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	296,598.00	162,239.00	209,285.00	(87,313.00)	-29.4%
TOTAL, OTHER STATE REVENUE			64,489.00	363,578.00	217,265.79	308,426.00	(55,152.00)	-15.2%
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	3,500.00	3,569.93	8,200.00	4,700.00	134.3%
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	2,400.00	2,367.41	2,400.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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	5,900.00	5,937.34	10,600.00	4,700.00	79.7%
TOTAL, REVENUES			2,948,317.00	3,456,608.00	1,677,358.26	3,459,734.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,116,744.00	1,166,540.00	623,361.88	1,166,540.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,550.00	4,550.00	0.00	4,550.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	97,850.00	154,518.00	88,231.75	154,518.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,219,144.00	1,325,608.00	711,593.63	1,325,608.00	0.00	0.0%
CLASSIFIED SALARIES								

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)
Classified Instructional Salaries		2100	75,052.00	63,192.00	28,362.67	62,616.00	576.00	0.9%
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	52,332.00	55,240.00	31,926.81	55,240.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			127,384.00	118,432.00	60,289.48	117,856.00	576.00	0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	235,086.00	241,822.00	129,358.74	241,641.00	181.00	0.1%
PERS		3201-3202	43,183.00	44,209.00	22,906.33	44,812.00	(603.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	29,012.00	30,320.00	16,029.52	30,455.00	(135.00)	-0.4%
Health and Welfare Benefits		3401-3402	105,667.00	114,611.00	62,229.36	114,035.00	576.00	0.5%
Unemployment Insurance		3501-3502	6,498.00	6,980.00	3,987.43	6,986.00	(6.00)	-0.1%
Workers' Compensation		3601-3602	12,997.00	13,957.00	7,449.18	13,971.00	(14.00)	-0.1%
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	1,088.00	1,088.00	593.04	1,087.00	1.00	0.1%
TOTAL, EMPLOYEE BENEFITS			433,531.00	452,987.00	242,553.60	452,987.00	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	235,325.00	260,749.00	134,184.30	265,150.00	(4,401.00)	-1.7%
Noncapitalized Equipment		4400	22,100.00	81,350.00	74,053.48	93,850.00	(12,500.00)	-15.4%
Food		4700	0.00	551.00	550.66	551.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			257,425.00	342,650.00	208,788.44	359,551.00	(16,901.00)	-4.9%
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	11,100.00	11,100.00	1,075.65	13,110.00	(2,010.00)	-18.1%
Dues and Memberships		5300	3,110.00	5,284.00	5,458.30	5,460.00	(176.00)	-3.3%
Insurance		5400-5450	37,288.00	52,629.00	31,957.00	52,629.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,464.00	13,464.00	8,046.06	13,464.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	137,325.00	163,294.00	64,807.38	163,599.00	(305.00)	-0.2%
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	563,279.00	616,941.00	244,482.86	628,981.00	(12,040.00)	-2.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			765,566.00	862,712.00	355,827.25	877,243.00	(14,531.00)	-1.7%
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%

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)
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			2,803,050.00	3,102,389.00	1,579,052.40	3,133,245.00		
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%
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
6266	Educator Effectiveness, FY 2021-22	4,171.00
6300	Lottery : Instructional Materials	9,500.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	87,312.00
7311	Classified School Employee Professional Development Block Grant	1,789.00
7435	Learning Recovery Emergency Block Grant	48,429.00
Total, Restricted Net Position		151,201.00

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	
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	
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	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
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)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
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	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
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	
5. County Operations Grant ADA					0.00	
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	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
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	291.00	301.74	305.87	305.87	4.13	1.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	291.00	301.74	305.87	305.87	4.13	1.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	291.00	301.74	305.87	305.87	4.13	1.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			749,002.00	625,851.00	347,045.00	431,475.00	304,246.00	258,153.00	460,448.00	349,664.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		88,424.00	88,424.00	335,335.00	159,163.00	159,163.00	335,335.00	159,163.00	213,119.00
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099			10,406.00	20,812.00	13,875.00	13,875.00	13,875.00	13,875.00	13,875.00
Federal Revenue	8100-8299			37,110.00		1,178.00			4,142.00	
Other State Revenue	8300-8599			27,809.00		1,641.00	51,885.00	87,313.00	48,647.00	
Other Local Revenue	8600-8799		454.00	347.00	2,408.00	601.00	462.00	700.00	967.00	933.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			88,878.00	164,096.00	358,555.00	176,458.00	225,385.00	437,223.00	226,794.00	227,927.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		8,154.00	104,219.00	118,682.00	122,442.00	119,046.00	118,601.00	120,450.00	121,400.00
Classified Salaries	2000-2999		4,361.00	4,361.00	5,332.00	11,049.00	12,750.00	11,128.00	11,308.00	10,913.00
Employee Benefits	3000-3999		4,689.00	35,195.00	38,679.00	40,820.00	41,477.00	40,669.00	41,024.00	41,287.00
Books and Supplies	4000-4999		3,052.00	26,767.00	51,729.00	61,499.00	15,910.00	6,465.00	43,367.00	37,000.00
Services	5000-5999		54,617.00	29,604.00	54,244.00	45,426.00	57,909.00	27,518.00	86,510.00	80,000.00
Capital Outlay	6000-6599				11,031.00	(11,031.00)				
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			74,873.00	200,146.00	279,697.00	270,205.00	247,092.00	204,381.00	302,659.00	290,600.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		362,479.00	70.00	36,276.00	(2,820.00)	6,276.00	115.00	(4,257.00)	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330		30,929.00							
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	393,408.00	70.00	36,276.00	(2,820.00)	6,276.00	115.00	(4,257.00)	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		530,564.00	177,907.00	30,704.00	30,662.00	30,662.00	30,662.00	30,662.00	30,662.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650			64,919.00						
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	530,564.00	242,826.00	30,704.00	30,662.00	30,662.00	30,662.00	30,662.00	30,662.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(137,156.00)	(242,756.00)	5,572.00	(33,482.00)	(24,386.00)	(30,547.00)	(34,919.00)	(30,662.00)
E. NET INCREASE/DECREASE (B - C + D)			(123,151.00)	(278,806.00)	84,430.00	(127,229.00)	(46,093.00)	202,295.00	(110,784.00)	(93,335.00)
F. ENDING CASH (A + E)			625,851.00	347,045.00	431,475.00	304,246.00	258,153.00	460,448.00	349,664.00	256,329.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		256,329.00	470,537.00	421,249.00	376,961.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	448,021.00	213,119.00	213,119.00	448,019.00	0.00		2,860,404.00	2,860,404.00
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099	43,282.00	20,923.00	20,923.00	20,923.00	20,926.00		227,570.00	227,570.00
Federal Revenue	8100-8299					10,304.00		52,734.00	52,734.00
Other State Revenue	8300-8599	16,235.00			58,691.00	16,205.00		308,426.00	308,426.00
Other Local Revenue	8600-8799	932.00	932.00	932.00	932.00			10,600.00	10,600.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		508,470.00	234,974.00	234,974.00	528,565.00	47,435.00	0.00	3,459,734.00	3,459,734.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	121,400.00	121,400.00	121,400.00	121,414.00	7,000.00		1,325,608.00	1,325,608.00
Classified Salaries	2000-2999	10,913.00	10,913.00	10,913.00	10,915.00	3,000.00		117,856.00	117,856.00
Employee Benefits	3000-3999	41,287.00	41,287.00	41,287.00	41,286.00	4,000.00		452,987.00	452,987.00
Books and Supplies	4000-4999	30,000.00	30,000.00	25,000.00	23,762.00	5,000.00		359,551.00	359,551.00
Services	5000-5999	60,000.00	50,000.00	50,000.00	47,530.00	233,885.00		877,243.00	877,243.00
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

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		263,600.00	253,600.00	248,600.00	244,907.00	252,885.00	0.00	3,133,245.00	3,133,245.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							398,139.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							30,929.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	429,068.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	30,662.00	30,662.00	30,662.00	30,693.00			1,015,164.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							64,919.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		30,662.00	30,662.00	30,662.00	30,693.00	0.00	0.00	1,080,083.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(30,662.00)	(30,662.00)	(30,662.00)	(30,693.00)	0.00	0.00	(651,015.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)		214,208.00	(49,288.00)	(44,288.00)	252,965.00	(205,450.00)	0.00	(324,526.00)	326,489.00
F. ENDING CASH (A + E)		470,537.00	421,249.00	376,961.00	629,926.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								424,476.00	

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. 111,699.00
 - 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) 1,896,451.00

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) 5.89%

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) 112,159.00
- 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)	8,652.76
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)	6,768.43
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)	127,580.20
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	127,580.20
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,408,375.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	298,372.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,253.00
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)	40,715.00
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)	138,253.24
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)	108,145.57
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)	3,005,113.80
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)	4.25%
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)	4.25%

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)	127,580.20
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
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 (4.99%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.99%) 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	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
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)	0.00

Approved indirect cost rate: 4.99%
 Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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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	3,133,245.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	45,910.00
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 except 6600, 6910	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.			0.00
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	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				3,087,335.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C9)*				305.87
B. Expenditures per ADA (Line I.E divided by Line II.A)				10,093.62
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)	3,087,335.00	10,093.62
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 Funded 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

Second Interim
Actuals to Date 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Harvest Ridge Cooperative Charter

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 VALIDATION CHECKS

Second Interim
 Board Approved Operating Budget 2022-23
Technical Review Checks
 Phase - All
 Display - Exceptions Only

Harvest Ridge Cooperative Charter

Placer County

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IMPORT CHECKS

CHK-RESOURCExOBJECTA - (Warning) - 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 FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
62-3216-0-0000-0000-9797	3216	9797	\$639.00
Explanation: If these Federal funds are not used by year end, they will be journaled as Deferred Revenue.			
62-3218-0-0000-0000-9790	3218	9790	\$115.00
Explanation: This is an erroneous error			
62-6053-0-0000-0000-9796	6053	9796	\$27,879.00
Explanation: This is an erroneous error			

GENERAL LEDGER CHECKS

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790) is greater than zero in the following resources by fund. Positive balances in funds 61 through 95, in restricted resources, must be reported in Net Investment in Capital Assets (Object 9796) and/or Restricted Net Position (Object 9797).

Exception

FUND	RESOURCE	AMOUNT
62	3218	\$115.00
62	6762	\$174,625.00

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

Second Interim
Original Budget 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Harvest Ridge Cooperative Charter

Placer County

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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

Second Interim
Projected Totals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Harvest Ridge Cooperative Charter

Placer County

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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS