

**Newcastle Elementary School
District**

2022-2023

First Interim Budget Report

645 Kentucky Greens Way
Newcastle, CA 95658

Presented to the Board of Trustees

December 14, 2022

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Raenel Toste Telephone: 916-824-1664
Title: CBO E-mail: rtoste@newcastle.k12.ca.us

Criteria and Standards Review Summary

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

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

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

Newcastle Elementary School District
2022-23 First Interim Report and Multiyear Fiscal Projection
As of October 31, 2022
Presented December 14, 2022

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 First Interim Report is from July 1st through October 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 & Administration Steering Committee (BASC), School Services of California, and other professional organizations. In addition, the First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

On June 27, 2022, Governor Gavin Newsom signed an on-time budget. During the preparation of the enacted state budget, there were components of the May Revision budget that either remained the same, were changed, or not included in the Enacted State Budget. Since districts’ budgets are prepared based on the May Revision, the First Interim Report incorporates the applicable provisions from the enacted state budget and subsequent budget trailer bills.

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%

The enacted state budget also incorporated the Governor’s proposal of allowing school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years’ ADA. It also included the provision of amending the 2021-22 LCFF calculation to utilize the greater of 2021-22 ADA or the 2019-20 attendance rate applied to 2021-22 enrollment for all classroom-based LEAs that met specified independent study requirements. Please note that due to its uncertainty of being approved and not knowing how it would be implemented, this proposal was not included in the district’s adopted budget.

Other Enacted State Budget Components

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

- Transitional Kindergarten (TK) add-on to the LCFF of \$2,813 for 2022-23, to be adjusted annually by the COLA
- \$7.9 billion to establish the Learning Recovery Emergency Block Grant to be allocated to all LEAs based on unduplicated pupil counts
- \$3.6 billion to establish the Arts, Music, and Instructional Materials Discretionary Block Grant to be allocated to all LEAs on a per-pupil basis
- Full funding of \$4 billion for the Expanded Learning Opportunities Program (ELOP) with changes to calculation of funds, offering, and access requirements. \$5 million of the \$4 billion is for county offices to provide technical assistance, evaluation, and training services to support program improvement [EC 46120(d)(8)]
- Special education base rate increased to \$820 per pupil
 - Please note that the SELPA will receive this increase; therefore, the district may receive less based on other specific components.
- Home-to-school transportation funding equal to 60% of transportation expenditures reported in the prior year, excluding capital outlay and nonagency expenditures, and reduced by the transportation add-on to the LCFF.
 - As a condition of receiving the reimbursed transportation allowance, the school district or county office of education shall develop a plan describing the transportation services it will offer to its pupils and how it will prioritize planned transportation services for pupils in TK thru grade 6 and pupils who are low income.
 - The plan shall be adopted by the governing board on or before April 1, 2023 and updated annually by April 1.
- \$1.2 billion to implement universal meals, plus \$600 million for kitchen infrastructure grants
- \$500 million to establish the Golden State Pathways Program for college and career education pathways and \$200 million for the expansion of dual enrollment programs
- \$250 million of one-time Prop. 98 funds, available over five years, to LEAs, including \$25 million for the Superintendent of Public Instruction to provide grants to high-needs elementary schools with a UPP of 97% or higher in kindergarten and grades 1 to 3, inclusive, to develop and implement school literacy programs and interventions and train and hire literacy coaches and reading and literacy specialists.
 - Please note that since the Newcastle Elementary School District has a UPP less than 97%, this provision does **not** apply.

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e., transfers out, debt issuances relating to the General Fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, and 7027).
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
 - (i) High school districts with an average daily attendance greater than 300 pupils.
 - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
 - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

Since Newcastle Elementary School District has less than 900 pupils this does not apply.

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned, or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018, made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year

- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
 - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

Even though the Proposition 98 reserve balance will reach 4% of funding in 2020-21, 7.8% of funding in 2021-22, and the maximum 10% limit of funding in 2022-23 (exceeding the minimum 3% threshold in all three years), **the reserve requirement is not applicable to the District since its average daily attendance is fewer than 2,501.**

2022-23 Newcastle Elementary School District Primary Budget Components

❖ Average Daily Attendance (ADA)

➤ Newcastle Elementary	Funded 170.20	Actual 141.18
➤ Newcastle Charter	Funded 271.19	Actual 271.19

❖ The District’s unduplicated pupil percentage (UPP) for supplemental funding is

➤ Newcastle Elementary	23.62%
➤ Newcastle Charter	23.13%

NESD is not eligible for Concentration Grant Funding because the UPP is under 55%

❖ Lottery revenue is estimated to be \$170 per ADA for unrestricted purposes and \$67 per prior year annual Average Daily Attendance.

❖ Mandated Cost Block Grant is

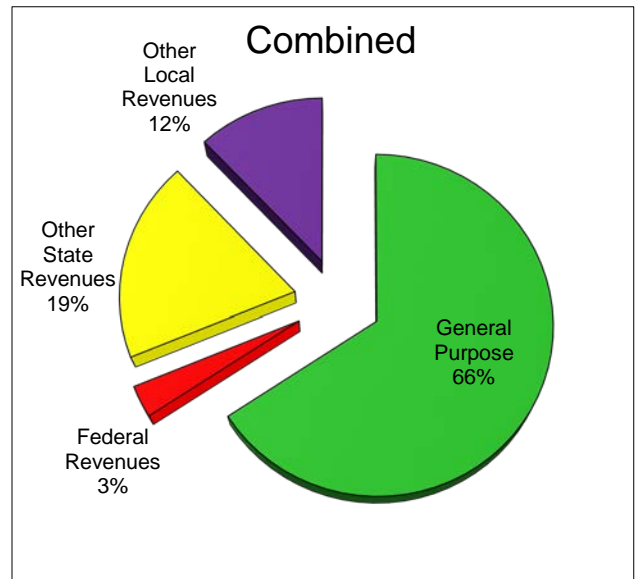
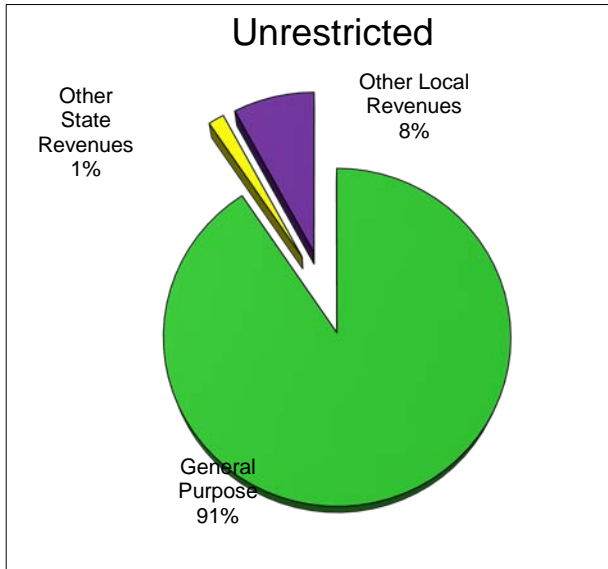
➤ Newcastle Elementary	\$34.94 for K-8 ADA
➤ Newcastle Charter	\$18.34for K-8 ADA

❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

Newcastle Elementary and Newcastle Charter Revenue Components

The District 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)	\$4,441,273	\$4,498,308
Federal Revenues	\$0	\$207,766
Other State Revenues	\$76,196	\$1,310,801
Other Local Revenues	\$385,401	\$825,932
TOTAL	\$4,902,870	\$6,842,807



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

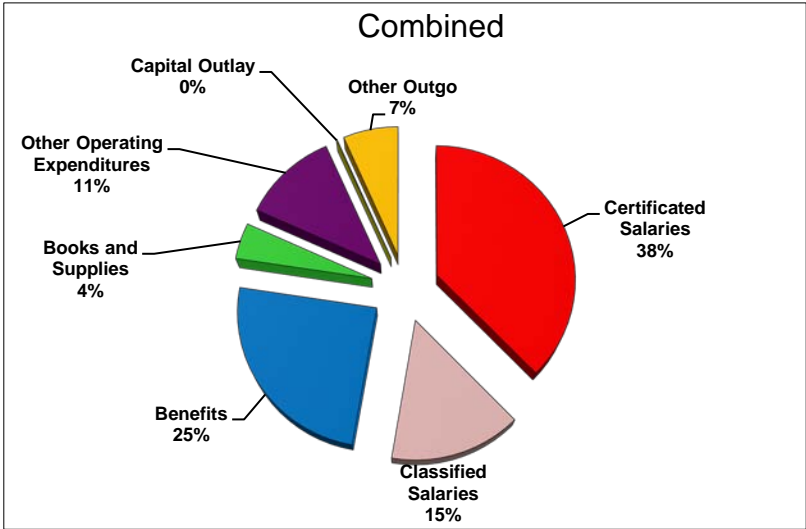
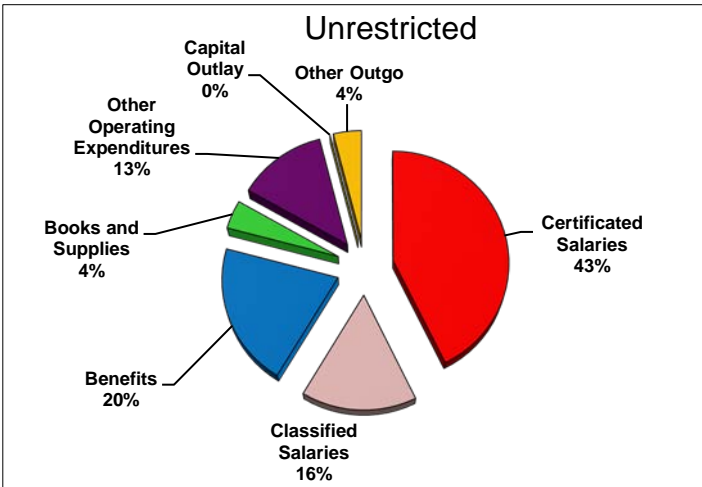
Education Protection Account (EPA) Budget		
<i>2022-23 Fiscal Year</i>		
Description	Newcastle Elementary	Newcastle Charter
BEGINNING BALANCE	\$106,050	\$0
BUDGETED EPA REVENUES: <i>Newcastle Elementary and Newcastle Charter</i>	\$447,011	\$732,729
BUDGETED EPA EXPENDITURES: <i>Certificated Instructional Salaries and Benefits</i>	\$446,984	\$732,729
TOTAL	\$446,984	\$732,729
ENDING BALANCE	\$106,077	\$0

Operating Expenditure Components

The General Fund is used for most of the functions within the District. As illustrated below, salaries and benefits comprise approximately 79% of the District’s unrestricted budget, and approximately 78% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$2,121,839	\$2,647,737
Classified Salaries	\$783,825	\$1,049,049
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$1,019,918	\$1,735,089
Books and Supplies	\$204,598	\$307,264
Other Operating Expenditures	\$632,134	\$806,894
Capital Outlay	\$0	\$6,900
Other Outgo	\$198,093	\$464,081
TOTAL	\$4,960,407	\$7,017,014

Following is a graphical representation of expenditures by percentage:



General Fund (NES) 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	\$353,834
Mental Health Special Education and Gen Ed	\$171,703
Restricted Maintenance Account	\$109,445
TOTAL CONTRIBUTIONS	\$634,982

Newcastle Elementary and Charter Schools Summary

The District’s 2022-23 General Fund projects a total operating **deficit** of \$224,207 resulting in an estimated ending fund balance of \$2.6 million. The components of the District’s fund balance are as follows: revolving cash & other nonspendables - \$700; restricted programs - \$853,204; assignments - \$166,532; economic uncertainty - \$1,1 million; unassigned - \$0. Illustrated below is a detail description of the fund balance components.

Cash Flow

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

Fund Summaries

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

FUND	2022-23	Est. Net Change	2023-24
NEWCASTLE ELEMENTARY	\$2,693,985	(\$504,262)	\$2,189,723
NEWCASTLE CHARTER SCHOOL	\$157,786	\$280,055	\$437,841
FOOD SERVICE	\$166,494	\$168,676	\$335,170
DEFERRED MAINTENANCE	\$214,340	(\$8,256)	\$206,084
CAPITAL FACILITIES	\$90,144	\$22,700	\$112,844
SCHOOL FACILITIES	\$1,045,585	\$3,000	\$1,048,585
CAPITAL OUTLAY	\$435,437	(\$32,430)	\$403,007
TOTAL	\$4,803,771	(\$70,517)	\$4,733,254

Multiyear Projection- Newcastle Elementary and Charter Schools

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%	5.38%	4.02%
Local Control Funding Formula (LCFF) COLA	5.07%	6.56%	5.38%	4.02%
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%	25.20%	24.60%
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	\$2,964	\$3,083
Mandate Block Grant for Districts: K-8 per ADA	\$32.79	\$34.94	\$36.82	\$38.30
Mandate Block Grant for Districts: 9-12 per ADA	\$63.17	\$67.31	\$70.93	\$73.78
Mandate Block Grant for Charters: K-8 per ADA	\$17.21	\$18.34	\$19.33	\$20.10
Mandate Block Grant for Charters: 9-12 per ADA	\$47.84	\$50.98	\$53.72	\$55.88
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 District’s specific revenue and expenditure assumptions.

Revenue Assumptions- Newcastle Elementary and Charter Schools:

The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to increase for the subsequent years. Restricted State and Federal revenue is expected to decrease due to the reduction of various program revenues

Per enrollment trends, the District continues to decline in its average daily attendance due to the hold harmless provision for Newcastle Elementary. Enrollment in the elementary school is below pre-pandemic levels that will impact the funding calculation substantially in 2023-24. Newcastle Charter School’s enrollment has almost recovered, and slow growth has been projected. .

Expenditure Assumptions Newcastle Elementary and Charter Schools:

Certificated step and column costs are expected to increase by 1.13% in 2023-24 and 1.23% in 2024-25. Classified step costs are expected to increase by 2.25% in 2023-24 and 2.15% in

2024-25. Restricted classified expenditures are estimated to decrease for 2022-23 primarily due to the reduction of temporary assignments paid for with the Extending Learning Opportunity Grant.

As a result of changes to salaries, adjustments to benefits are made to 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 books and supply budget were reduced in 2022-23 for the Science textbook adoption that was done in 2022-23. Expenditures paid for with one-time funds were subtracted from the 2023-24 and 2024-25 budget. Capital outlay and other outgo has been reduced to reflect the payoff of two capital loans and reductions in restricted programs.

Estimated Ending Fund Balances Newcastle Elementary and Charter Schools:

During 2023-24, the District estimates that the General Fund is projected to deficit spend by \$224,316 resulting in an ending General Fund balance of approximately \$2.6 million.

During 2024-25, the District estimates that the General Fund is projected to deficit spend by \$228,083 resulting in an ending General Fund balance of \$2.2.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 5% percent of total General Fund outgo:

Description	2022-23	2023-24	2024-25
Library Author and Book Fair Fund	\$3,287	\$3,287	\$3,287
Text Books	\$50,000	\$75,000	\$100,000
Reserve for Future Deficits	\$20,945	\$98,157	\$93,282
Music Donation Account	\$7,696	\$7,696	\$7,696
Chromebook Insurance Fund	\$3,905	\$3,905	\$3,905
PTC Donations	\$3,926	\$3,926	\$3,926
Classroom Technology	\$30,000	\$30,000	\$30,000
Enrichment	\$15,306	\$15,306	\$15,306
Field Trip and Athletics Pass Thru	\$26,290	\$26,290	\$26,290
Add: Additional 10% Reserve - BP3100.2	\$848,230	\$656,105	\$664,179
Amount Disclosed per SB 858 Requirements	\$1,009,585	\$919,672	\$947,871
Add: Nonspendable Reserves	\$700	\$700	\$700
Add: State Reserve for Economic Uncertainty (REU) - 5%	\$204,322	\$328,053	\$332,089
Add: Restricted Fund Balance	\$727,471	\$474,087	\$218,519
Add: Committed Funds	\$685,486	\$680,736	\$675,986
Add: Unallocated	\$0	\$0	\$0
<i>Estimated Ending Fund Balance</i>	<i>\$2,627,564</i>	<i>\$2,403,248</i>	<i>\$2,175,165</i>

Conclusion:

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the District will be able to meet its financial obligations for the current and subsequent two years. The proposed investment in the Local Control Funding Formula has improved the district's multiyear projections however there is still a structural deficit.

Administration is confident that the District will be able to maintain prudent operating reserves and have the necessary cash to ensure that the District remains fiscally solvent.

In Your Service,

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

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2022-2023 First Interim Budget

Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Capital Outlay Fund (40)	Total
REVENUES								
General Purpose (LCFF) Revenues:								
State Aid	1,654,325	2,447,532						4,101,857
Property Taxes & Misc. Local	187,909	208,542						396,451
Total General Purpose	<u>1,842,234</u>	<u>2,656,074</u>	-	-	-	-	-	4,498,308
Federal Revenues	207,766	-	235,930					443,696
Other State Revenues	711,690	599,111	270,708					1,581,509
Other Local Revenues <i>Note A)</i>	<u>824,932</u>	<u>1,000</u>	<u>1,300</u>	<u>2,200</u>	<u>28,200</u>	<u>3,000</u>	<u>900</u>	<u>861,532</u>
TOTAL - REVENUES	<u>3,586,622</u>	<u>3,256,185</u>	<u>507,938</u>	<u>2,200</u>	<u>28,200</u>	<u>3,000</u>	<u>900</u>	<u>7,385,045</u>
EXPENDITURES								
Certificated Salaries	1,387,563	1,260,174						2,647,737
Classified Salaries	768,281	280,768	93,515					1,142,564
Employee Benefits (All)	1,033,568	701,521	45,997					1,781,086
Books & Supplies	233,078	74,186	190,750	-				498,014
Other Operating Expenses (Services)	311,818	495,076	9,000	60,456	5,500			881,850
Capital Outlay	6,900	-	-	-			33,330	40,230
Other Outgo	345,226	118,855		-				464,081
Direct Support/Indirect Costs	-	-						-
TOTAL - EXPENDITURES	<u>4,086,434</u>	<u>2,930,580</u>	<u>339,262</u>	<u>60,456</u>	<u>5,500</u>	<u>-</u>	<u>33,330</u>	<u>7,455,562</u>
EXCESS (DEFICIENCY)	<u>(499,812)</u>	<u>325,605</u>	<u>168,676</u>	<u>(58,256)</u>	<u>22,700</u>	<u>3,000</u>	<u>(32,430)</u>	<u>(70,517)</u>
OTHER SOURCES/USES								
Transfers In	45,550		-	50,000				95,550
Transfers (Out)	(50,000)	(45,550)						(95,550)
Net Other Sources (Uses) <i>Note A)</i>	-	-						-
Contributions to Restricted Programs	-	-						-
TOTAL - OTHER SOURCES/USES	<u>(4,450)</u>	<u>(45,550)</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE INCREASE (DECREASE)	<u>(504,262)</u>	<u>280,055</u>	<u>168,676</u>	<u>(8,256)</u>	<u>22,700</u>	<u>3,000</u>	<u>(32,430)</u>	<u>(70,517)</u>
FUND BALANCE								
Beginning Fund Balance <i>Note A)</i>	2,693,985	157,786	166,494	214,340	90,144	1,045,585	435,437	4,803,771
Ending Balance, June 30	<u>2,189,723</u>	<u>437,841</u>	<u>335,170</u>	<u>206,084</u>	<u>112,844</u>	<u>1,048,585</u>	<u>403,007</u>	<u>4,733,254</u>

**NEWCASTLE ELEMENTARY SCHOOL DISTRICT
2022-2023 First Interim Budget**

Newcastle Elementary/Charter Report Comparison

Description	Original Budget - ADA 472.15			1st Interim Budget - ADA 441.39			Variance (30.76)		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	4,771,157	70,250	4,841,407	4,441,273	57,035	4,498,308	(329,884)	(13,215)	(343,099)
Federal Revenue	0	191,508	191,508	0	207,766	207,766	0	16,258	16,258
State Revenue	63,787	641,944	705,731	76,196	1,234,605	1,310,801	12,409	592,661	605,070
Local Revenue	339,279	437,406	776,685	385,401	440,531	825,932	46,122	3,125	49,247
Total Revenues	5,174,223	1,341,108	6,515,331	4,902,870	1,939,937	6,842,807	(271,353)	598,829	327,476
EXPENDITURES									
Certificated Salaries	2,125,233	521,806	2,647,039	2,121,839	525,898	2,647,737	(3,394)	4,092	698
Classified Salaries	776,122	297,186	1,073,308	783,825	265,224	1,049,049	7,703	(31,962)	(24,259)
Benefits	1,007,146	728,440	1,735,586	1,019,918	715,171	1,735,089	12,772	(13,269)	(497)
Books and Supplies	190,657	69,537	260,194	204,598	102,666	307,264	13,941	33,129	47,070
Other Services & Oper. Expenses	586,000	128,400	714,400	632,134	174,760	806,894	46,134	46,360	92,494
Capital Outlay	0	0	0	0	6,900	6,900	0	6,900	6,900
Other Outgo 7xxx	198,093	265,988	464,081	198,093	265,988	464,081	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	4,883,251	2,011,357	6,894,608	4,960,407	2,056,607	7,017,014	77,156	45,250	122,406
Excess / (Deficiency)	290,972	(670,249)	(379,277)	(57,537)	(116,670)	(174,207)	(348,509)	553,579	205,070
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	45,550	0	45,550	0	0	0
Transfers Out	(95,550)	0	(95,550)	(95,550)	0	(95,550)	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(630,196)	630,196	0	(634,982)	634,982	0	(4,786)	4,786	0
Total Financing Sources/Uses	(680,196)	630,196	(50,000)	(684,982)	634,982	(50,000)	(4,786)	4,786	0
Net Increase (Decrease)	(389,224)	(40,053)	(429,277)	(742,519)	518,312	(224,207)	(353,295)	558,365	205,070
FUND BALANCE, RESERVES									
Beginning Balance	2,256,356	356,677	2,613,033	2,516,879	334,892	2,851,771	260,523	(21,785)	238,738
Ending Balance	1,867,132	316,624	2,183,756	1,774,360	853,204	2,627,564	(92,772)	536,580	443,808
Nonspendable (Revolving Cash)	700	0	700	700	0	700	0	0	0
Restricted	0	316,624	316,624	0	727,471	727,471	0	410,847	410,847
Committed	702,527	0	702,527	685,486	0	685,486	(17,041)	0	(17,041)
Assigned	127,214	0	127,214	161,355	0	161,355	34,141	0	34,141
Unassigned - REU	1,036,691	0	1,036,691	926,819	125,733	1,052,552	(109,872)	125,733	15,861
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	1,867,132	316,624	2,183,756	1,774,360	853,204	2,627,564	(92,772)	536,580	443,808

See notes on individual statements.

Reserve for Economic Uncertainty (REU) is 15% of NES and NCS Expenses

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2022-2023 First Interim Budget

Newcastle Elementary Report Comparison

Description	Original Budget - ADA 169.22 Funded			1st Interim Interim - ADA 170.20 Funded			Variance +.98			
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
REVENUES										
General Purpose Revenue	1,757,709	70,250	1,827,959	1,785,199	57,035	1,842,234	27,490	(13,215)	14,275	A
Federal Revenue	0	191,508	191,508	0	207,766	207,766	0	16,258	16,258	B
State Revenue	24,471	405,236	429,707	30,768	680,922	711,690	6,297	275,686	281,983	C
Local Revenue	338,279	437,406	775,685	384,401	440,531	824,932	46,122	3,125	49,247	
Total Revenues	2,120,459	1,104,400	3,224,859	2,200,368	1,386,254	3,586,622	79,909	281,854	361,763	
EXPENDITURES										
Certificated Salaries	881,323	506,206	1,387,529	875,450	512,113	1,387,563	(5,873)	5,907	34	
Classified Salaries	528,010	281,155	809,165	522,117	246,164	768,281	(5,893)	(34,991)	(40,884)	D
Benefits	504,952	547,861	1,052,813	497,450	536,118	1,033,568	(7,502)	(11,743)	(19,245)	E
Books and Supplies	143,835	51,879	195,714	150,695	82,383	233,078	6,860	30,504	37,364	F
Other Services & Oper. Expenses	42,853	100,035	142,888	160,987	150,831	311,818	118,134	50,796	168,930	G
Capital Outlay	0	0	0	0	6,900	6,900	0	6,900	6,900	H
Other Outgo 7xxx	79,238	265,988	345,226	79,238	265,988	345,226	0	0	0	
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0	
Unidentified Budget Cuts	0	0	0	0	0	0	0	0	0	
Total Expenditures	2,180,211	1,753,124	3,933,335	2,285,937	1,800,497	4,086,434	105,726	47,373	153,099	
Excess / (Deficiency)	(59,752)	(648,724)	(708,476)	(85,569)	(414,243)	(499,812)	(25,817)	234,481	208,664	
OTHER SOURCES/USES										
Transfers In	45,550	0	45,550	45,550	0	45,550	0	0	0	
Transfers Out	(50,000)	0	(50,000)	(50,000)	0	(50,000)	0	0	0	
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0	
Contributions to Restricted	(628,321)	628,321	0	(634,982)	634,982	0	(6,661)	6,661	0	
Total Financing Sources/Uses	(632,771)	628,321	(4,450)	(639,432)	634,982	(4,450)	(6,661)	6,661	0	
Net Increase (Decrease)	(692,523)	(20,403)	(712,926)	(725,001)	220,739	(504,262)	(32,478)	241,142	208,664	
FUND BALANCE, RESERVES										
Beginning Balance	2,229,983	193,220	2,423,203	2,497,558	196,427	2,693,985	267,575	3,207	270,782	I
Ending Balance	1,537,460	172,817	1,710,277	1,772,557	417,166	2,189,723	235,097	244,349	479,446	
Nonspendable (Revolving Cash)	700		700	700		700	0	0	0	
Restricted	0	172,817	172,817		417,166	417,166	0	244,349	244,349	
Committed	702,527		702,527	685,486	0	685,486	(17,041)	0	(17,041)	
Assigned	114,397		114,397	161,355	0	161,355	46,958	0	46,958	
Unassigned - REU	719,836		719,836	925,016	0	925,016	205,180	0	205,180	
Unassigned - Other	0	0	0	0	0	0	0	0	0	
Total - Fund Balance	1,537,460	172,817	1,710,277	1,772,557	417,166	2,189,723	235,097	244,349	479,446	

Notes:

A - The increase in general purpose revenue is primarily due to an increase in average daily attendance of .98 and the increase to the base grant augmentation from 6.56% to 6.70%.

B - The changes to Federal revenue is primarily due to the prior year reversal of deferred revenue that was booked while closing the 2021-22 school year.

C - The increase to other State revenue is due to the Learning Recovery Emergency Block Grant, \$103,103, Art, music and IM Discretionary Block Grant, \$99,998, Universal TK, and Educator Effectiveness Grant Funds.

D - The district has not been able to fill a RSP instructional assistant vacancy. In order to serve our Special Education students the district has contracted with School Steps for this service which reduces the classified salary budget and increased Operating Exp and Services for this fiscal year. There was also an account number change to a position to increase the percentage to NCS.

E - Employee benefites are decreased in relation to the changes in classified positions.

F - Unbudgeted safety and maintenance items were purchased which include equipment for traffic management on lower campus and technology for board meetings. Additional air purifiers and hand held radios were also purchased.

G - The Operating Exp and Services budget has been increased primarily for the RSP Instructional Aid that will be contracted through School Steps and expenses towards the Special Education Learning Recovery Grant that were not included at budget. In addition, some operating expenses were moved from the Charter Fund, NCS, to balance the fund due to the reduction of revenue.

H - An air conditioner will be added to the kitchen store room to keep dry and canned goods cool during the summer months. This will be paid for using the Kitchen Infrastructure Grant which is a restricted resource in the NES- General Fund.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2022-2023 First Interim Budget

Newcastle Charter Report Comparison

Description	Original Budget - ADA 302.93			1st Interim Budget- ADA 271.19			Variance (31.74)		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	3,013,448	0	3,013,448	2,656,074	0	2,656,074	(357,374)	0	(357,374) A
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	39,316	236,708	276,024	45,428	553,683	599,111	6,112	316,975	323,087 B
Local Revenue	1,000	0	1,000	1,000	0	1,000	0	0	0
Total Revenues	3,053,764	236,708	3,290,472	2,702,502	553,683	3,256,185	(351,262)	316,975	(34,287)
EXPENDITURES									
Certificated Salaries	1,243,910	15,600	1,259,510	1,246,389	13,785	1,260,174	2,479	(1,815)	664
Classified Salaries	248,112	16,031	264,143	261,708	19,060	280,768	13,596	3,029	16,625 C
Benefits	502,194	180,579	682,773	522,468	179,053	701,521	20,274	(1,526)	18,748 D
Books and Supplies	46,822	17,658	64,480	53,903	20,283	74,186	7,081	2,625	9,706
Other Services & Oper. Expenses	543,147	28,365	571,512	471,147	23,929	495,076	(72,000)	(4,436)	(76,436) E
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	118,855	0	118,855	118,855	0	118,855	0	0	0
Transfer of Indirect 73xx	0	0	0	0	0	0	0	0	0
Total Expenditures	2,703,040	258,233	2,961,273	2,674,470	256,110	2,930,580	(28,570)	(2,123)	(30,693)
Excess / (Deficiency)	350,724	(21,525)	329,199	28,032	297,573	325,605	(322,692)	319,098	(3,594)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,550)	0	(45,550)	(45,550)	0	(45,550)	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(1,875)	1,875	0	0	0	0	1,875	(1,875)	0
Total Financing Sources/Uses	(47,425)	1,875	(45,550)	(45,550)	0	(45,550)	1,875	(1,875)	0
Net Increase (Decrease)	303,299	(19,650)	283,649	(17,518)	297,573	280,055	(320,817)	317,223	(3,594)
FUND BALANCE, RESERVES									
Beginning Balance	26,373	163,457	189,830	19,321	138,465	157,786	(7,052)	(24,992)	(32,044)
Ending Balance	329,672	143,807	473,479	1,803	436,038	437,841	(327,869)	292,231	(35,638)
Nonspendable (Revolving Cash)		0	0	0	0	0	0	0	0
Restricted		143,807	143,807	0	310,305	310,305	0	166,498	166,498
Committed			0	0	0	0	0	0	0
Assigned	12,817		12,817	0	0	0	(12,817)	0	(12,817)
Unassigned - REU	316,855		316,855	1,803	125,733	127,536	(315,052)	125,733	(189,319)
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	329,672	143,807	473,479	1,803	436,038	437,841	(327,869)	292,231	(35,638)

Notes:

A- The decrease in general purpose revenue is due to a decrease in average daily attendance in the amount of 31.74.

B - The increase to other State revenue is due to the Learning Recovery Emergency Block Grant, \$ 120,259, the Art, music and IM Discretionary Block Grant, \$160,658, additional Universal TK and Educator Effectiveness Grant funds.

C -The increase to Newcastle Charter School classified salaries is primarily due to changing the account code percentage between the elementary and charter school.

D- The increase to benefits is primarily due to the benefit cap being added for new staff that was not hired when the budget was created.

E -A greater percentage of the operating expenses and services budget has been reallocated to the General Fund, NES, due to the decrease in the charter school's revenue.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2022-2023 First Interim Budget

Newcastle Elementary/Charter Multi-Year Projection

Description	2022-23 Projected Budget -441.39			2023-24 Projected Budget -426.81			2024-25 Projected Budget -421.94		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	4,441,273	57,035	4,498,308	4,718,689	59,887	4,778,576	4,811,433	61,684	4,873,117
Federal Revenue	0	207,766	207,766	0	118,854	118,854	0	179,903	179,903
State Revenue (B)	76,196	1,234,605	1,310,801	90,437	573,665	664,102	85,992	572,046	658,038
Local Revenue	385,401	440,531	825,932	404,671	370,531	775,202	332,120	370,531	702,651
Total Revenues	4,902,870	1,939,937	6,842,807	5,213,797	1,122,937	6,336,734	5,229,545	1,184,164	6,413,709
EXPENDITURES									
Certificated Salaries (C)	2,121,839	525,898	2,647,737	2,145,816	531,841	2,677,657	2,172,210	538,382	2,710,592
Classified Salaries (D)	783,825	265,224	1,049,049	801,461	238,342	1,039,803	818,692	243,466	1,062,158
Benefits (E)	1,019,918	715,171	1,735,089	1,101,949	627,946	1,729,895	1,108,846	629,706	1,738,552
Books and Supplies	204,598	102,666	307,264	109,598	68,296	177,894	109,598	68,296	177,894
Other Services & Oper. Exp	632,134	174,760	806,894	299,834	415,496	715,330	494,243	236,882	731,125
Capital Outlay (F)	0	6,900	6,900	0	0	0	0	0	0
Other Outgo 7xxx	198,093	265,988	464,081	148,471	72,000	220,471	148,471	73,000	221,471
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	4,960,407	2,056,607	7,017,014	4,607,129	1,953,921	6,561,050	4,852,060	1,789,732	6,641,792
Excess / (Deficiency)	(57,537)	(116,670)	(174,207)	606,668	(830,984)	(224,316)	377,485	(605,568)	(228,083)
OTHER SOURCES/USES									
Transfers In	45,550	0	45,550	45,550	0	45,550	45,550	0	45,550
Transfers Out (G)	(95,550)	0	(95,550)	(45,550)	0	(45,550)	(45,550)	0	(45,550)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(634,982)	634,982	0	(425,000)	425,000	0	(350,000)	350,000	0
Total Financing Sources/Uses	(684,982)	634,982	(50,000)	(425,000)	425,000	0	(350,000)	350,000	0
Net Increase (Decrease)	(742,519)	518,312	(224,207)	181,668	(405,984)	(224,316)	27,485	(255,568)	(228,083)
FUND BALANCE, RESERVES									
Beginning Balance	2,516,879	334,892	2,851,771	1,774,360	853,204	2,627,564	1,956,028	447,220	2,403,248
Ending Balance	1,774,360	853,204	2,627,564	1,956,028	447,220	2,403,248	1,983,513	191,652	2,175,165
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	727,471	727,471	0	447,220	447,220	0	191,652	191,652
Committed	685,486	0	685,486	680,736	0	680,736	200,740	0	200,740
Assigned (J)	161,355	0	161,355	290,434	0	290,434	785,804	0	785,804
Unassigned - REU (K)	926,819	125,733	1,052,552	984,158	0	984,158	996,269	0	996,269
Unassigned - Other	0	0	0	(0)	0	(0)	(0)	0	(0)
Total - Fund Balance	1,774,360	853,204	2,627,564	1,956,028	447,220	2,403,248	1,983,513	191,652	2,175,165

Notes:

Please see individual school MYP for explanations.

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2022-2023 First Interim Budget

Newcastle Elementary Multi-Year Projection

Description	2022-23 Projected Budget-170.20			2023-24 Projected Budget-154.04			2024-25 Projected Budget-147.73		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	1,785,199	57,035	1,842,234	1,791,145	59,887	1,851,032	1,744,695	61,684	1,806,379
Federal Revenue	0	207,766	207,766	0	118,854	118,854	0	118,854	118,854
State Revenue (B)	30,768	680,922	711,690	35,201	382,945	418,146	32,087	381,863	413,950
Local Revenue	384,401	440,531	824,932	403,621	370,531	774,152	331,060	370,531	701,591
Total Revenues	2,200,368	1,386,254	3,586,622	2,229,967	932,217	3,162,184	2,107,842	932,932	3,040,774
EXPENDITURES									
Certificated Salaries (C)	875,450	512,113	1,387,563	885,343	517,900	1,403,243	896,233	524,270	1,420,503
Classified Salaries (D)	522,117	246,164	768,281	533,865	236,753	770,618	545,343	241,843	787,186
Benefits (E)	497,450	536,118	1,033,568	523,911	453,271	977,182	527,019	454,991	982,010
Books and Supplies (F)	150,695	82,383	233,078	55,695	48,013	103,708	55,695	48,013	103,708
Other Services & Oper. Exp (G)	160,987	150,831	311,818	110,987	132,831	243,818	114,317	136,816	251,133
Capital Outlay	0	6,900	6,900	0	0	0	0	0	0
Other Outgo 7xxx (H)	79,238	265,988	345,226	59,388	72,000	131,388	59,388	73,000	132,388
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	2,285,937	1,800,497	4,086,434	2,169,189	1,460,768	3,629,957	2,197,995	1,478,933	3,676,928
Excess / (Deficiency)	(85,569)	(414,243)	(499,812)	60,778	(528,551)	(467,773)	(90,153)	(546,001)	(636,154)
OTHER SOURCES/USES									
Transfers In (I)	45,550	0	45,550	45,550	0	45,550	45,550	0	45,550
Transfers Out (I)	(50,000)	0	(50,000)	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(634,982)	634,982	0	(425,000)	425,000	0	(350,000)	350,000	0
Total Financing Sources/Uses	(639,432)	634,982)	(4,450)	(379,450)	425,000)	45,550)	(304,450)	350,000)	45,550)
Net Increase (Decrease)	(725,001)	220,739)	(504,262)	(318,672)	(103,551)	(422,223)	(394,603)	(196,001)	(590,604)
FUND BALANCE, RESERVES									
Beginning Balance	2,497,558	196,427	2,693,985	1,772,557	417,166	2,189,723	1,453,885	313,615	1,767,500
Ending Balance	1,772,557	417,166	2,189,723	1,453,885	313,615	1,767,500	1,059,282	117,614	1,176,896
Nonspendable (Revolving Cash)	700	0	700	700	0	700	700	0	700
Restricted	0	417,166	417,166	0	313,615	313,615	0	117,614	117,614
Committed (J)	685,486	0	685,486	680,736	0	680,736	200,740	0	200,740
Assigned	161,355	0	161,355	290,434	0	290,434	354,191	0	354,191
Unassigned - REU	925,016	0	925,016	482,015	0	482,015	503,651	0	503,651
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	1,772,557	417,166	2,189,723	1,453,885	313,615	1,767,500	1,059,282	117,614	1,176,896

Notes:

(A) The Local Control Funding Formula (LCFF) revenue estimates are calculated with the following COLAs:

22-23	6.56%	plus 6.67% Base Augmentation
23-24	5.38%	
24-25	4.02%	

(B) State revenue includes per ADA amounts of:

	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2022-23	\$170	\$67	\$35
2023-24	\$170	\$67	\$36
2024-25	\$170	\$67	\$38

Other State also includes State Special Education Mental Health funds and STRS on Behalf of in the amount of \$256,542

(C) Certificated salary assumptions are as follows:

- 2023-24 - 1.13% Step and Column
- 2024-25 - 1.23% Step and Column

(D) Classified salary assumptions are as follows:

- 2023-24 - 2.25% Step and Column
- 2024-25 - 2.15% Step and Column

** 22-23 and 23-24 Restricted Classified Salaries were reduced by temporary positions paid with the Extended Learning Opportunity Grant

(E) Benefits were adjusted accordingly due to the changes in C and D above. The restricted benefits include STRS on Behalf with corresponding revenue in restricted State Revenue. Employer Retirement Contribution Rates are as follows

2022-2023	STRS 19.10%	PERS 25.37%
2023-2024	STRS 19.10%	PERS 25.20%
2024-2025	STRS 19.10%	PERS 24.60%

(F) Books and Supplies have been reduced in 2023-24 to reflect the Science text book adoption in 2022-23.

(G) One time expenses in 22-23 have been removed in 23-24.

(H) Other outgo includes long term loan payments and Special Education billbacks primarily from PCOE. This is a reduced in 2023-24 due to an anticipated reduction in Special Education services and loan payments.

(I) The transfer in of funds is from NCS for facility expenses per the MOU and the transfer out goes to the deferred maintenance fund. This fund allows NESD to maintain the buildings and grounds.

(J) 2022-23 Committed Funds include \$410,038 for anticipated legal expenses, \$89,340 for textbooks and 186,108 for OPEB Expenses

NEWCASTLE ELEMENTARY SCHOOL DISTRICT

2022-2023 First Interim Budget

Newcastle Charter Multi-Year Projection

Description	2022-23 Projected Budget -271.19			2023-24 Projected Budget -272.77			2024-25 Projected Budget -274.21		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	2,656,074	0	2,656,074	2,927,544	0	2,927,544	3,066,738	0	3,066,738
Federal Revenue	0	0	0	0	0	0	0	61,049	61,049
State Revenue (B)	45,428	553,683	599,111	55,236	190,720	245,956	53,905	190,183	244,088
Local Revenue	1,000	0	1,000	1,050	0	1,050	1,060	0	1,060
Total Revenues	2,702,502	553,683	3,256,185	2,983,830	190,720	3,174,550	3,121,703	251,232	3,372,935
EXPENDITURES									
Certificated Salaries (C)	1,246,389	13,785	1,260,174	1,260,473	13,941	1,274,414	1,275,977	14,112	1,290,089
Classified Salaries (D)	261,708	19,060	280,768	267,596	1,589	269,185	273,349	1,623	274,972
Benefits (E)	522,468	179,053	701,521	578,038	174,675	752,713	581,827	174,715	756,542
Books and Supplies	53,903	20,283	74,186	53,903	20,283	74,186	53,903	20,283	74,186
Other Services & Oper. Exp (F)	471,147	23,929	495,076	188,847	282,665	471,512	379,926	100,066	479,992
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	118,855	0	118,855	89,083	0	89,083	89,083	0	89,083
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	2,674,470	256,110	2,930,580	2,437,940	493,153	2,931,093	2,654,065	310,799	2,964,864
Excess / (Deficiency)	28,032	297,573	325,605	545,890	(302,433)	243,457	467,638	(59,567)	408,071
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(45,550)	0	(45,550)	(45,550)	0	(45,550)	(45,550)	0	(45,550)
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	(45,550)	0	(45,550)	(45,550)	0	(45,550)	(45,550)	0	(45,550)
Net Increase (Decrease)	(17,518)	297,573	280,055	500,340	(302,433)	197,907	422,088	(59,567)	362,521
FUND BALANCE, RESERVES									
Beginning Balance	19,321	138,465	157,786	1,803	436,038	437,841	502,143	133,605	635,748
Ending Balance	1,803	436,038	437,841	502,143	133,605	635,748	924,231	74,038	998,269
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	310,305	310,305	0	133,605	133,605	0	74,038	74,038
Committed	0	0	0	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	431,613	0	431,613
Unassigned - REU	1,803	125,733	127,536	502,143	0	502,143	492,618	0	492,618
Unassigned - Other	0	0	0	0	0	0	0	0	0
Total - Fund Balance	1,803	436,038	437,841	502,143	133,605	635,748	924,231	74,038	998,269

Notes:

(A) The Local Control Funding Formula (LCFF) revenue estimates are calculated with the following COLAs:

22-23	6.56%	plus 6.67% Base Augmentation
23-24	5.38%	
24-25	4.02%	

(B) State revenue includes per ADA amounts of:

	Unrestr Lottery	Rest Lottery	Man Cost Block Grant
2022-23	\$170	\$67	\$17
2023-24	\$170	\$67	\$18
2024-25	\$170	\$67	\$19

Other State also includes State Special Education Mental Health funds and STRS on Behalf of in the amount of \$256,542

(C) Certificated salary assumptions are as follows:

- 2023-24 - 1.13% Step and Column
- 2024-25 - 1.23% Step and Column

(D) Classified salary assumptions are as follows:

- 2023-24 - 2.25% Step and Column
- 2024-25 - 2.15% Step and Column

** 22-23 and 23-24 Restricted Classified Salaries were reduced by temporary positions paid with the Extended Learning Opportunity Grant

(E) Benefits were adjusted accordingly due to the changes in C and D above. The restricted benefits include STRS on Behalf with corresponding revenue in restricted State Revenue.

G = General
Ledger Data; S =
Supplemental
Data

Form	Description	Data Supplied For:			
		2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund	G	G	G	G
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund			G	G

40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund	S	S	S	GS

SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

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	1,757,709.00	1,757,709.00	154,625.59	1,785,199.00	27,490.00	1.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	24,471.00	24,471.00	745.76	30,768.00	6,297.00	25.7%
4) Other Local Revenue		8600-8799	338,279.00	338,279.00	19,909.31	384,401.00	46,122.00	13.6%
5) TOTAL, REVENUES			2,120,459.00	2,120,459.00	175,280.66	2,200,368.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	881,323.00	881,323.00	267,874.61	875,450.00	5,873.00	0.7%
2) Classified Salaries		2000-2999	528,010.00	528,010.00	164,705.85	522,117.00	5,893.00	1.1%
3) Employee Benefits		3000-3999	504,952.00	504,952.00	152,628.69	497,450.00	7,502.00	1.5%
4) Books and Supplies		4000-4999	143,835.00	143,835.00	112,046.65	150,695.00	(6,860.00)	-4.8%
5) Services and Other Operating Expenditures		5000-5999	42,853.00	42,853.00	160,403.30	160,987.00	(118,134.00)	-275.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	79,238.00	79,238.00	15,453.92	79,238.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,180,211.00	2,180,211.00	873,113.02	2,285,937.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(59,752.00)	(59,752.00)	(697,832.36)	(85,569.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
b) Transfers Out		7600-7629	50,000.00	50,000.00	0.00	50,000.00	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	(628,321.00)	(628,321.00)	0.00	(634,982.00)	(6,661.00)	1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(632,771.00)	(632,771.00)	0.00	(639,432.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(692,523.00)	(692,523.00)	(697,832.36)	(725,001.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,229,984.00	2,229,984.00		2,497,558.00	267,574.00	12.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,229,984.00	2,229,984.00		2,497,558.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,229,984.00	2,229,984.00		2,497,558.00		
2) Ending Balance, June 30 (E + F1e)			1,537,461.00	1,537,461.00		1,772,557.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	702,527.00	702,527.00		685,486.00		
Science and History Textbook Adoption Resolution #9 20/21	0000	9760	89,340.00					
Anticipated Legal Expenses Resolution #10 20/21	0000	9760	425,595.00					
Other Post Employment Benefits (OPEB) Resolution #11 20/21	0000	9760	187,592.00					
Science and History Textbook Adoption per Resolution #9 20/21	0000	9760		89,340.00				
Anticipated Legal Expenditures Resolution #10 20/21	0000	9760		425,595.00				
Other Post Employment Benefits - (OPEB) Resolution #11 20/21	0000	9760		187,592.00				
History and Science Textbook Adoption Resolution #9 20/21	0000	9760				89,340.00		
Anticipated Legal Expenses Resolution #10 20/21	0000	9760				410,038.00		
Other Post Employment (OPEB) per Resolution #11 20/21	0000	9760				186,108.00		
d) Assigned								
Other Assignments		9780	635,066.00	635,067.00		879,371.00		
Library Funds	0000	9780	3,387.00					
STEM Donations	0000	9780	350.00					
Music Donations	0000	9780	7,696.00					
Chromebook Insurance	0000	9780	3,805.00					
Enrichment	0000	9780	5,148.00					
PTC Enrichment	0000	9780	3,850.00					
Field Trip and Athletic Pass Thru	0000	9780	10,161.00					
Future Textbook Adoption	0000	9780	50,000.00					
Future Chromebook Replacement	0000	9780	30,000.00					
Towards additional 10% reserve for economic uncertainty of NES/NCS Expenses	0000	9780	520,669.00					
Library Funds	0000	9780		3,387.00				
STEM Donations	0000	9780		350.00				
Music Donations	0000	9780		7,696.00				
Chromebook Insurance	0000	9780		3,805.00				
Enrichment	0000	9780		5,148.00				
PTC Donations	0000	9780		3,850.00				
Field Trip and Athletic Pass Thru	0000	9780		10,161.00				
Future Text Book Adoption	0000	9780		50,000.00				
Future Chromebook Replacement	0000	9780		30,000.00				
Towards additional 10% Reserve for Economic Uncertainty for NES and NCS Expenses	0000	9780		520,669.00				
Library Funds	0000	9780				3,287.00		

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)
Music Donations	0000	9780				7,696.00		
Chromebook Insurance	0000	9780				3,950.00		
Enrichment	0000	9780				15,306.00		
PTC Donation	0000	9780				3,926.00		
Field Trip and Athletic Pass Thru	0000	9780				26,290.00		
Reserve towards additional 10% of NES/NCS Expenses	0000	9780				635,517.00		
Future Textbook Adoptions	0000	9780				50,000.00		
Classroom Technology	0000	9780				27,322.00		
Certificated Salaries	1400	9780				106,077.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	199,167.00	199,167.00		207,000.00		
Unassigned/Unappropriated Amount		9790	1.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,227,861.00	1,227,861.00	373,436.00	1,243,871.00	16,010.00	1.3%
Education Protection Account State Aid - Current Year		8012	419,985.00	419,985.00	117,577.00	447,011.00	27,026.00	6.4%
State Aid - Prior Years		8019	0.00	0.00	(36,559.00)	(36,559.00)	(36,559.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,099.00	7,099.00	0.00	7,029.00	(70.00)	-1.0%
Timber Yield Tax		8022	38.00	38.00	0.00	124.00	86.00	226.3%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,150,277.00	1,150,277.00	145.72	1,258,003.00	107,726.00	9.4%
Unsecured Roll Taxes		8042	23,426.00	23,426.00	23,158.46	26,058.00	2,632.00	11.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	419.00	419.00	New
Supplemental Taxes		8044	182,011.00	182,011.00	4,562.12	301,254.00	119,243.00	65.5%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			3,010,697.00	3,010,697.00	482,320.30	3,247,210.00	236,513.00	7.9%
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	(1,252,988.00)	(1,252,988.00)	(327,694.71)	(1,462,011.00)	(209,023.00)	16.7%
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%

27 of 141

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			1,757,709.00	1,757,709.00	154,625.59	1,785,199.00	27,490.00	1.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	5,246.00	5,246.00	New
Lottery - Unrestricted and Instructional Materials		8560	24,471.00	24,471.00	745.76	25,522.00	1,051.00	4.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,471.00	24,471.00	745.76	30,768.00	6,297.00	25.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	118,715.00	118,715.00	0.00	118,715.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	6,110.75	20,000.00	15,000.00	300.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	214,564.00	214,564.00	160.00	214,724.00	160.00	0.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	0.00	13,638.56	30,962.00	30,962.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			338,279.00	338,279.00	19,909.31	384,401.00	46,122.00	13.6%
TOTAL, REVENUES			2,120,459.00	2,120,459.00	175,280.66	2,200,368.00	79,909.00	3.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	603,428.00	603,428.00	171,082.70	585,074.00	18,354.00	3.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	277,895.00	277,895.00	96,791.91	290,376.00	(12,481.00)	-4.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			881,323.00	881,323.00	267,874.61	875,450.00	5,873.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	63,913.00	63,913.00	11,376.10	46,219.00	17,694.00	27.7%
Classified Support Salaries		2200	72,085.00	72,085.00	24,010.25	73,694.00	(1,609.00)	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	167,111.00	167,111.00	55,943.48	167,831.00	(720.00)	-0.4%
Clerical, Technical and Office Salaries		2400	202,499.00	202,499.00	66,393.85	208,213.00	(5,714.00)	-2.8%
Other Classified Salaries		2900	22,402.00	22,402.00	6,982.17	26,160.00	(3,758.00)	-16.8%
TOTAL, CLASSIFIED SALARIES			528,010.00	528,010.00	164,705.85	522,117.00	5,893.00	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	168,225.00	168,225.00	50,178.73	164,243.00	3,982.00	2.4%
PERS		3201-3202	133,719.00	133,719.00	39,730.65	128,492.00	5,227.00	3.9%
OASDI/Medicare/Alternative		3301-3302	50,682.00	50,682.00	15,798.74	50,254.00	428.00	0.8%
Health and Welfare Benefits		3401-3402	107,397.00	107,397.00	33,144.73	109,742.00	(2,345.00)	-2.2%
Unemployment Insurance		3501-3502	6,826.00	6,826.00	2,091.15	6,727.00	99.00	1.5%
Workers' Compensation		3601-3602	19,896.00	19,896.00	6,093.34	19,601.00	295.00	1.5%
OPEB, Allocated		3701-3702	10,984.00	10,984.00	3,291.68	10,984.00	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	7,223.00	7,223.00	2,299.67	7,407.00	(184.00)	-2.5%
TOTAL, EMPLOYEE BENEFITS			504,952.00	504,952.00	152,628.69	497,450.00	7,502.00	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)
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	95,000.00	95,000.00	80,162.37	95,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	29,735.00	29,735.00	13,018.94	32,882.00	(3,147.00)	-10.6%
Noncapitalized Equipment		4400	19,100.00	19,100.00	18,865.34	22,813.00	(3,713.00)	-19.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			143,835.00	143,835.00	112,046.65	150,695.00	(6,860.00)	-4.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	350.00	350.00	875.00	1,150.00	(800.00)	-228.6%
Dues and Memberships		5300	13,650.00	13,650.00	11,592.47	13,725.00	(75.00)	-0.5%
Insurance		5400-5450	42,675.00	42,675.00	5,450.85	42,675.00	0.00	0.0%
Operations and Housekeeping Services		5500	103,600.00	103,600.00	43,250.81	103,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,800.00	19,800.00	6,951.19	19,800.00	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	(320,117.00)	(320,117.00)	0.00	(220,117.00)	(100,000.00)	31.2%
Professional/Consulting Services and Operating Expenditures		5800	180,795.00	180,795.00	90,219.12	198,054.00	(17,259.00)	-9.5%
Communications		5900	2,100.00	2,100.00	2,063.86	2,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,853.00	42,853.00	160,403.30	160,987.00	(118,134.00)	-275.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	34,656.00	34,656.00	4,439.24	34,656.00	0.00	0.0%
Other Debt Service - Principal		7439	44,582.00	44,582.00	11,014.68	44,582.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,238.00	79,238.00	15,453.92	79,238.00	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, EXPENDITURES			2,180,211.00	2,180,211.00	873,113.02	2,285,937.00	(105,726.00)	-4.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(628,321.00)	(628,321.00)	0.00	(634,982.00)	(6,661.00)	1.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(628,321.00)	(628,321.00)	0.00	(634,982.00)	(6,661.00)	1.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(632,771.00)	(632,771.00)	0.00	(639,432.00)	(6,661.00)	1.1%

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	70,250.00	70,250.00	0.00	57,035.00	(13,215.00)	-18.8%
2) Federal Revenue		8100-8299	191,508.00	191,508.00	125,317.48	207,766.00	16,258.00	8.5%
3) Other State Revenue		8300-8599	405,236.00	405,236.00	104,547.98	680,922.00	275,686.00	68.0%
4) Other Local Revenue		8600-8799	437,406.00	437,406.00	51,918.00	440,531.00	3,125.00	0.7%
5) TOTAL, REVENUES			1,104,400.00	1,104,400.00	281,783.46	1,386,254.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	506,206.00	506,206.00	155,965.67	512,113.00	(5,907.00)	-1.2%
2) Classified Salaries		2000-2999	281,155.00	281,155.00	66,486.52	246,164.00	34,991.00	12.4%
3) Employee Benefits		3000-3999	547,861.00	547,861.00	80,407.70	536,118.00	11,743.00	2.1%
4) Books and Supplies		4000-4999	51,879.00	51,879.00	40,965.20	82,383.00	(30,504.00)	-58.8%
5) Services and Other Operating Expenditures		5000-5999	100,035.00	100,035.00	16,249.50	150,831.00	(50,796.00)	-50.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	6,900.00	(6,900.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	265,988.00	265,988.00	26,994.00	265,988.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,753,124.00	1,753,124.00	387,068.59	1,800,497.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(648,724.00)	(648,724.00)	(105,285.13)	(414,243.00)		
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	628,321.00	628,321.00	0.00	634,982.00	6,661.00	1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			628,321.00	628,321.00	0.00	634,982.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,403.00)	(20,403.00)	(105,285.13)	220,739.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	193,219.00	193,219.00		196,427.00	3,208.00	1.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			193,219.00	193,219.00		196,427.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			193,219.00	193,219.00		196,427.00		
2) Ending Balance, June 30 (E + F1e)			172,816.00	172,816.00		417,166.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	172,816.00	172,816.00		417,166.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	70,250.00	70,250.00	0.00	57,035.00	(13,215.00)	-18.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			70,250.00	70,250.00	0.00	57,035.00	(13,215.00)	-18.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	72,540.00	72,540.00	0.00	48,535.00	(24,005.00)	-33.1%
Special Education Discretionary Grants		8182	10,350.00	10,350.00	0.00	10,350.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	28,000.00	28,000.00	13,769.30	28,000.00	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	567.00	5,724.00	5,724.00	New
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, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	63,817.00	63,817.00	63,110.52	65,853.00	2,036.00	3.2%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	16,801.00	16,801.00	47,870.66	49,304.00	32,503.00	193.5%
TOTAL, FEDERAL REVENUE			191,508.00	191,508.00	125,317.48	207,766.00	16,258.00	8.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	9,759.00	9,759.00	816.98	9,759.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	395,477.00	395,477.00	103,731.00	671,163.00	275,686.00	69.7%
TOTAL, OTHER STATE REVENUE			405,236.00	405,236.00	104,547.98	680,922.00	275,686.00	68.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	289,406.00	289,406.00	0.00	261,765.00	(27,641.00)	-9.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	148,000.00	148,000.00	51,918.00	178,766.00	30,766.00	20.8%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			437,406.00	437,406.00	51,918.00	440,531.00	3,125.00	0.7%
TOTAL, REVENUES			1,104,400.00	1,104,400.00	281,783.46	1,386,254.00	281,854.00	25.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	241,930.00	241,930.00	74,560.85	247,837.00	(5,907.00)	-2.4%
Certificated Pupil Support Salaries		1200	105,664.00	105,664.00	28,817.46	105,664.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	158,612.00	158,612.00	52,587.36	158,612.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			506,206.00	506,206.00	155,965.67	512,113.00	(5,907.00)	-1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	172,803.00	172,803.00	37,017.51	146,804.00	25,999.00	15.0%
Classified Support Salaries		2200	105,552.00	105,552.00	29,381.49	99,272.00	6,280.00	5.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,800.00	2,800.00	87.52	88.00	2,712.00	96.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			281,155.00	281,155.00	66,486.52	246,164.00	34,991.00	12.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	351,921.00	351,921.00	29,566.34	355,446.00	(3,525.00)	-1.0%
PERS		3201-3202	74,050.00	74,050.00	16,061.88	59,091.00	14,959.00	20.2%
OASDI/Medicare/Alternative		3301-3302	27,949.00	27,949.00	7,031.28	25,293.00	2,656.00	9.5%
Health and Welfare Benefits		3401-3402	76,772.00	76,772.00	22,915.97	78,723.00	(1,951.00)	-2.5%
Unemployment Insurance		3501-3502	3,796.00	3,796.00	1,076.60	3,720.00	76.00	2.0%
Workers' Compensation		3601-3602	11,030.00	11,030.00	3,127.73	10,819.00	211.00	1.9%
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	2,343.00	2,343.00	627.90	3,026.00	(683.00)	-29.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			547,861.00	547,861.00	80,407.70	536,118.00	11,743.00	2.1%
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	45,379.00	45,379.00	35,857.46	49,827.00	(4,448.00)	-9.8%
Noncapitalized Equipment		4400	6,500.00	6,500.00	5,107.74	32,556.00	(26,056.00)	-400.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			51,879.00	51,879.00	40,965.20	82,383.00	(30,504.00)	-58.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	39,950.00	39,950.00	3,875.90	43,755.00	(3,805.00)	-9.5%
Dues and Memberships		5300	1,500.00	1,500.00	2,387.11	2,390.00	(890.00)	-59.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	750.00	750.00	309.60	750.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	57,835.00	57,835.00	9,676.89	103,936.00	(46,101.00)	-79.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,035.00	100,035.00	16,249.50	150,831.00	(50,796.00)	-50.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	6,900.00	(6,900.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	6,900.00	(6,900.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Payments to County Offices		7142	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	18,747.00	18,747.00	9,373.50	18,747.00	0.00	0.0%
Other Debt Service - Principal		7439	35,241.00	35,241.00	17,620.50	35,241.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			265,988.00	265,988.00	26,994.00	265,988.00	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, EXPENDITURES			1,753,124.00	1,753,124.00	387,068.59	1,800,497.00	(47,373.00)	-2.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	628,321.00	628,321.00	0.00	634,982.00	6,661.00	1.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			628,321.00	628,321.00	0.00	634,982.00	6,661.00	1.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			628,321.00	628,321.00	0.00	634,982.00	(6,661.00)	-1.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,827,959.00	1,827,959.00	154,625.59	1,842,234.00	14,275.00	0.8%
2) Federal Revenue		8100-8299	191,508.00	191,508.00	125,317.48	207,766.00	16,258.00	8.5%
3) Other State Revenue		8300-8599	429,707.00	429,707.00	105,293.74	711,690.00	281,983.00	65.6%
4) Other Local Revenue		8600-8799	775,685.00	775,685.00	71,827.31	824,932.00	49,247.00	6.3%
5) TOTAL, REVENUES			3,224,859.00	3,224,859.00	457,064.12	3,586,622.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,387,529.00	1,387,529.00	423,840.28	1,387,563.00	(34.00)	0.0%
2) Classified Salaries		2000-2999	809,165.00	809,165.00	231,192.37	768,281.00	40,884.00	5.1%
3) Employee Benefits		3000-3999	1,052,813.00	1,052,813.00	233,036.39	1,033,568.00	19,245.00	1.8%
4) Books and Supplies		4000-4999	195,714.00	195,714.00	153,011.85	233,078.00	(37,364.00)	-19.1%
5) Services and Other Operating Expenditures		5000-5999	142,888.00	142,888.00	176,652.80	311,818.00	(168,930.00)	-118.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	6,900.00	(6,900.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	345,226.00	345,226.00	42,447.92	345,226.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,933,335.00	3,933,335.00	1,260,181.61	4,086,434.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(708,476.00)	(708,476.00)	(803,117.49)	(499,812.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
b) Transfers Out		7600-7629	50,000.00	50,000.00	0.00	50,000.00	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			(4,450.00)	(4,450.00)	0.00	(4,450.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(712,926.00)	(712,926.00)	(803,117.49)	(504,262.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,423,203.00	2,423,203.00		2,693,985.00	270,782.00	11.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,423,203.00	2,423,203.00		2,693,985.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,423,203.00	2,423,203.00		2,693,985.00		
2) Ending Balance, June 30 (E + F1e)			1,710,277.00	1,710,277.00		2,189,723.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	0.00	0.00		0.00		

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

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Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	172,816.00	172,816.00		417,166.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	702,527.00	702,527.00		685,486.00		
Science and History Textbook Adoption Resolution #9 20/21	0000	9760	89,340.00					
Anticipated Legal Expenses Resolution #10 20/21	0000	9760	425,595.00					
Other Post Employment Benefits (OPEB) Resolution #11 20/21	0000	9760	187,592.00					
Science and History Textbook Adoption per Resolution #9 20/21	0000	9760		89,340.00				
Anticipated Legal Expenditures Resolution #10 20/21	0000	9760		425,595.00				
Other Post Employment Benefits - (OPEB) Resolution #11 20/21	0000	9760		187,592.00				
History and Science Textbook Adoption Resolution #9 20/21	0000	9760				89,340.00		
Anticipated Legal Expenses Resolution #10 20/21	0000	9760				410,038.00		
Other Post Employment (OPEB) per Resolution #11 20/21	0000	9760				186,108.00		
d) Assigned								
Other Assignments		9780	635,066.00	635,067.00		879,371.00		
Library Funds	0000	9780	3,387.00					
STEM Donations	0000	9780	350.00					
Music Donations	0000	9780	7,696.00					
Chromebook Insurance	0000	9780	3,805.00					
Enrichment	0000	9780	5,148.00					
PTC Enrichment	0000	9780	3,850.00					
Field Trip and Athletic Pass Thru	0000	9780	10,161.00					
Future Textbook Adoption	0000	9780	50,000.00					
Future Chromebook Replacement	0000	9780	30,000.00					
Towards additional 10% reserve for economic uncertainty of NES/NCS Expenses	0000	9780	520,669.00					
Library Funds	0000	9780		3,387.00				
STEM Donations	0000	9780		350.00				
Music Donations	0000	9780		7,696.00				
Chromebook Insurance	0000	9780		3,805.00				
Enrichment	0000	9780		5,148.00				
PTC Donations	0000	9780		3,850.00				
Field Trip and Athletic Pass Thru	0000	9780		10,161.00				
Future Text Book Adoption	0000	9780		50,000.00				
Future Chromebook Replacement	0000	9780		30,000.00				
Towards additional 10% Reserve for Economic Uncertainty for NES and NCS Expenses	0000	9780		520,669.00				
Library Funds	0000	9780				3,287.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Music Donations	0000	9780				7,696.00		
Chromebook Insurance	0000	9780				3,950.00		
Enrichment	0000	9780				15,306.00		
PTC Donation	0000	9780				3,926.00		
Field Trip and Athletic Pass Thru	0000	9780				26,290.00		
Reserve towards additional 10% of NES/NCS Expenses	0000	9780				635,517.00		
Future Textbook Adoptions	0000	9780				50,000.00		
Classroom Technology	0000	9780				27,322.00		
Certificated Salaries	1400	9780				106,077.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	199,167.00	199,167.00		207,000.00		
Unassigned/Unappropriated Amount		9790	1.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,227,861.00	1,227,861.00	373,436.00	1,243,871.00	16,010.00	1.3%
Education Protection Account State Aid - Current Year		8012	419,985.00	419,985.00	117,577.00	447,011.00	27,026.00	6.4%
State Aid - Prior Years		8019	0.00	0.00	(36,559.00)	(36,559.00)	(36,559.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	7,099.00	7,099.00	0.00	7,029.00	(70.00)	-1.0%
Timber Yield Tax		8022	38.00	38.00	0.00	124.00	86.00	226.3%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,150,277.00	1,150,277.00	145.72	1,258,003.00	107,726.00	9.4%
Unsecured Roll Taxes		8042	23,426.00	23,426.00	23,158.46	26,058.00	2,632.00	11.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	419.00	419.00	New
Supplemental Taxes		8044	182,011.00	182,011.00	4,562.12	301,254.00	119,243.00	65.5%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			3,010,697.00	3,010,697.00	482,320.30	3,247,210.00	236,513.00	7.9%
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	(1,252,988.00)	(1,252,988.00)	(327,694.71)	(1,462,011.00)	(209,023.00)	16.7%
Property Taxes Transfers		8097	70,250.00	70,250.00	0.00	57,035.00	(13,215.00)	-18.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

Revenues, Expenditures, and Changes in Fund Balance

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TOTAL, LCFF SOURCES			1,827,959.00	1,827,959.00	154,625.59	1,842,234.00	14,275.00	0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	72,540.00	72,540.00	0.00	48,535.00	(24,005.00)	-33.1%
Special Education Discretionary Grants		8182	10,350.00	10,350.00	0.00	10,350.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	28,000.00	28,000.00	13,769.30	28,000.00	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	567.00	5,724.00	5,724.00	New
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, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	63,817.00	63,817.00	63,110.52	65,853.00	2,036.00	3.2%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	16,801.00	16,801.00	47,870.66	49,304.00	32,503.00	193.5%
TOTAL, FEDERAL REVENUE			191,508.00	191,508.00	125,317.48	207,766.00	16,258.00	8.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	5,246.00	5,246.00	New
Lottery - Unrestricted and Instructional Materials		8560	34,230.00	34,230.00	1,562.74	35,281.00	1,051.00	3.1%
Tax Relief Subventions								
Restricted Levies - Other								

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

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Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	395,477.00	395,477.00	103,731.00	671,163.00	275,686.00	69.7%
TOTAL, OTHER STATE REVENUE			429,707.00	429,707.00	105,293.74	711,690.00	281,983.00	65.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	118,715.00	118,715.00	0.00	118,715.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	6,110.75	20,000.00	15,000.00	300.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	503,970.00	503,970.00	160.00	476,489.00	(27,481.00)	-5.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								

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

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Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	13,638.56	30,962.00	30,962.00	New
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	148,000.00	148,000.00	51,918.00	178,766.00	30,766.00	20.8%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			775,685.00	775,685.00	71,827.31	824,932.00	49,247.00	6.3%
TOTAL, REVENUES			3,224,859.00	3,224,859.00	457,064.12	3,586,622.00	361,763.00	11.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	845,358.00	845,358.00	245,643.55	832,911.00	12,447.00	1.5%
Certificated Pupil Support Salaries		1200	105,664.00	105,664.00	28,817.46	105,664.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	436,507.00	436,507.00	149,379.27	448,988.00	(12,481.00)	-2.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,387,529.00	1,387,529.00	423,840.28	1,387,563.00	(34.00)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	236,716.00	236,716.00	48,393.61	193,023.00	43,693.00	18.5%
Classified Support Salaries		2200	177,637.00	177,637.00	53,391.74	172,966.00	4,671.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	167,111.00	167,111.00	55,943.48	167,831.00	(720.00)	-0.4%
Clerical, Technical and Office Salaries		2400	205,299.00	205,299.00	66,481.37	208,301.00	(3,002.00)	-1.5%
Other Classified Salaries		2900	22,402.00	22,402.00	6,982.17	26,160.00	(3,758.00)	-16.8%
TOTAL, CLASSIFIED SALARIES			809,165.00	809,165.00	231,192.37	768,281.00	40,884.00	5.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	520,146.00	520,146.00	79,745.07	519,689.00	457.00	0.1%
PERS		3201-3202	207,769.00	207,769.00	55,792.53	187,583.00	20,186.00	9.7%
OASDI/Medicare/Alternative		3301-3302	78,631.00	78,631.00	22,830.02	75,547.00	3,084.00	3.9%
Health and Welfare Benefits		3401-3402	184,169.00	184,169.00	56,060.70	188,465.00	(4,296.00)	-2.3%
Unemployment Insurance		3501-3502	10,622.00	10,622.00	3,167.75	10,447.00	175.00	1.6%
Workers' Compensation		3601-3602	30,926.00	30,926.00	9,221.07	30,420.00	506.00	1.6%
OPEB, Allocated		3701-3702	10,984.00	10,984.00	3,291.68	10,984.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	9,566.00	9,566.00	2,927.57	10,433.00	(867.00)	-9.1%
TOTAL, EMPLOYEE BENEFITS			1,052,813.00	1,052,813.00	233,036.39	1,033,568.00	19,245.00	1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	95,000.00	95,000.00	80,162.37	95,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	75,114.00	75,114.00	48,876.40	82,709.00	(7,595.00)	-10.1%
Noncapitalized Equipment		4400	25,600.00	25,600.00	23,973.08	55,369.00	(29,769.00)	-116.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			195,714.00	195,714.00	153,011.85	233,078.00	(37,364.00)	-19.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	40,300.00	40,300.00	4,750.90	44,905.00	(4,605.00)	-11.4%
Dues and Memberships		5300	15,150.00	15,150.00	13,979.58	16,115.00	(965.00)	-6.4%
Insurance		5400-5450	42,675.00	42,675.00	5,450.85	42,675.00	0.00	0.0%
Operations and Housekeeping Services		5500	103,600.00	103,600.00	43,250.81	103,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,550.00	20,550.00	7,260.79	20,550.00	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	(320,117.00)	(320,117.00)	0.00	(220,117.00)	(100,000.00)	31.2%
Professional/Consulting Services and Operating Expenditures		5800	238,630.00	238,630.00	99,896.01	301,990.00	(63,360.00)	-26.6%
Communications		5900	2,100.00	2,100.00	2,063.86	2,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			142,888.00	142,888.00	176,652.80	311,818.00	(168,930.00)	-118.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	6,900.00	(6,900.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	6,900.00	(6,900.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Payments to County Offices		7142	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	53,403.00	53,403.00	13,812.74	53,403.00	0.00	0.0%
Other Debt Service - Principal		7439	79,823.00	79,823.00	28,635.18	79,823.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			345,226.00	345,226.00	42,447.92	345,226.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,933,335.00	3,933,335.00	1,260,181.61	4,086,434.00	(153,099.00)	-3.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,450.00)	(4,450.00)	0.00	(4,450.00)	0.00	0.0%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	75,927.00
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	6.00
3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	10,193.00
3217	Expanded Learning Opportunities (ELO) Grant: GEER II	2,339.00
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	6,644.00
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	11,454.00
4035	ESSA: Title II, Part A, Supporting Effective Instruction	5,724.00
5810	Other Restricted Federal	614.00
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	53,769.00
6266	Educator Effectiveness, FY 2021-22	3,050.00
6300	Lottery: Instructional Materials	17,438.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	99,998.00
7029	Child Nutrition: Food Service Staff Training Funds	2,844.00
7311	Classified School Employee Professional Development Block Grant	24.00
7425	Expanded Learning Opportunities (ELO) Grant	24,039.00
7435	Learning Recovery Emergency Block Grant	103,103.00
Total, Restricted Balance		417,166.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	3,013,448.00	3,013,448.00	565,896.00	2,656,074.00	(357,374.00)	-11.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	276,024.00	276,024.00	60,776.93	599,111.00	323,087.00	117.1%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	1,355.36	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,290,472.00	3,290,472.00	628,028.29	3,256,185.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,259,510.00	1,259,510.00	390,403.10	1,260,174.00	(664.00)	-0.1%
2) Classified Salaries		2000-2999	264,143.00	264,143.00	86,705.62	280,768.00	(16,625.00)	-6.3%
3) Employee Benefits		3000-3999	682,773.00	682,773.00	163,320.37	701,521.00	(18,748.00)	-2.7%
4) Books and Supplies		4000-4999	64,480.00	64,480.00	65,116.34	74,186.00	(9,706.00)	-15.1%
5) Services and Other Operating Expenditures		5000-5999	571,512.00	571,512.00	73,426.21	495,076.00	76,436.00	13.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	118,855.00	118,855.00	9,168.66	118,855.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,961,273.00	2,961,273.00	788,140.30	2,930,580.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			329,199.00	329,199.00	(160,112.01)	325,605.00		
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	45,550.00	45,550.00	0.00	45,550.00	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			(45,550.00)	(45,550.00)	0.00	(45,550.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			283,649.00	283,649.00	(160,112.01)	280,055.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	189,830.00	189,830.00		157,786.00	(32,044.00)	-16.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,830.00	189,830.00		157,786.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,830.00	189,830.00		157,786.00		
2) Ending Balance, June 30 (E + F1e)			473,479.00	473,479.00		437,841.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	143,807.00	143,807.00		436,038.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	329,672.00	329,672.00		1,803.00		
Towards additional 10% reserve for economic uncertainty for NES/NCS expenditures	0000	9780		316,855.00				
Reserve towards future deficits	0000	9780		12,817.00				
Toward additional 10% reserve for economic uncertainty for NES/NCS expenses	0000	9780	316,855.00					
Reserve towards future deficits	0000	9780	12,817.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,083,519.00	2,083,519.00	459,328.00	1,812,646.00	(270,873.00)	-13.0%
Education Protection Account State Aid - Current Year		8012	773,473.00	773,473.00	162,925.00	732,729.00	(40,744.00)	-5.3%
State Aid - Prior Years		8019	0.00	0.00	(97,843.00)	(97,843.00)	(97,843.00)	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	156,456.00	156,456.00	41,486.00	208,542.00	52,086.00	33.3%
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			3,013,448.00	3,013,448.00	565,896.00	2,656,074.00	(357,374.00)	-11.9%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182,	8290					0.00	
	4037, 4124, 4126, 4127, 4128, 5630		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	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	4,424.00	4,424.00	New
Lottery - Unrestricted and Instructional Materials		8560	54,994.00	54,994.00	2,402.93	56,682.00	1,688.00	3.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	221,030.00	221,030.00	58,374.00	538,005.00	316,975.00	143.4%
TOTAL, OTHER STATE REVENUE			276,024.00	276,024.00	60,776.93	599,111.00	323,087.00	117.1%
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	1,000.00	1,000.00	1,355.36	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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			1,000.00	1,000.00	1,355.36	1,000.00	0.00	0.0%
TOTAL, REVENUES			3,290,472.00	3,290,472.00	628,028.29	3,256,185.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,058,798.00	1,058,798.00	315,772.61	1,036,283.00	22,515.00	2.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	200,712.00	200,712.00	74,630.49	223,891.00	(23,179.00)	-11.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,259,510.00	1,259,510.00	390,403.10	1,260,174.00	(664.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	69,626.00	69,626.00	19,652.89	71,495.00	(1,869.00)	-2.7%
Classified Support Salaries		2200	76,703.00	76,703.00	25,567.76	76,703.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	86,452.00	86,452.00	29,937.12	89,812.00	(3,360.00)	-3.9%
Clerical, Technical and Office Salaries		2400	31,362.00	31,362.00	11,547.85	42,758.00	(11,396.00)	-36.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			264,143.00	264,143.00	86,705.62	280,768.00	(16,625.00)	-6.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	411,190.00	411,190.00	73,563.86	410,449.00	741.00	0.2%
PERS		3201-3202	65,221.00	65,221.00	20,343.54	65,895.00	(674.00)	-1.0%
OASDI/Medicare/Alternative		3301-3302	37,265.00	37,265.00	11,880.58	38,579.00	(1,314.00)	-3.5%
Health and Welfare Benefits		3401-3402	132,837.00	132,837.00	46,167.10	149,539.00	(16,702.00)	-12.6%
Unemployment Insurance		3501-3502	7,426.00	7,426.00	2,325.13	7,517.00	(91.00)	-1.2%
Workers' Compensation		3601-3602	21,650.00	21,650.00	6,761.06	21,864.00	(214.00)	-1.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,184.00	7,184.00	2,279.10	7,678.00	(494.00)	-6.9%
TOTAL, EMPLOYEE BENEFITS			682,773.00	682,773.00	163,320.37	701,521.00	(18,748.00)	-2.7%
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	40,480.00	40,480.00	35,094.40	48,940.00	(8,460.00)	-20.9%
Noncapitalized Equipment		4400	24,000.00	24,000.00	30,021.94	25,246.00	(1,246.00)	-5.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			64,480.00	64,480.00	65,116.34	74,186.00	(9,706.00)	-15.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	28,415.00	28,415.00	1,339.38	23,979.00	4,436.00	15.6%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	52,320.00	52,320.00	12,718.65	52,320.00	0.00	0.0%
Operations and Housekeeping Services		5500	47,730.00	47,730.00	20,756.70	75,730.00	(28,000.00)	-58.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,100.00	20,100.00	6,970.27	20,100.00	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	320,117.00	320,117.00	0.00	220,117.00	100,000.00	31.2%
Professional/Consulting Services and Operating Expenditures		5800	102,830.00	102,830.00	31,641.21	102,830.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			571,512.00	571,512.00	73,426.21	495,076.00	76,436.00	13.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	51,984.00	51,984.00	1,901.46	51,984.00	0.00	0.0%
Other Debt Service - Principal		7439	66,871.00	66,871.00	7,267.20	66,871.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			118,855.00	118,855.00	9,168.66	118,855.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,961,273.00	2,961,273.00	788,140.30	2,930,580.00		
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	45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,550.00	45,550.00	0.00	45,550.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(45,550.00)	(45,550.00)	0.00	(45,550.00)		

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	83,326.00
6053	Child Dev : Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	27,951.00
6300	Lottery : Instructional Materials	1,875.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	160,658.00
7311	Classified School Employee Professional Development Block Grant	171.00
7425	Expanded Learning Opportunities (ELO) Grant	41,798.00
7435	Learning Recovery Emergency Block Grant	120,259.00
Total, Restricted Balance		436,038.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	316,600.00	316,600.00	27,422.40	235,930.00	(80,670.00)	-25.5%
3) Other State Revenue		8300-8599	5,000.00	5,000.00	0.00	270,708.00	265,708.00	5,314.2%
4) Other Local Revenue		8600-8799	50.00	50.00	408.63	1,300.00	1,250.00	2,500.0%
5) TOTAL, REVENUES			321,650.00	321,650.00	27,831.03	507,938.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	68,387.00	68,387.00	18,067.46	93,515.00	(25,128.00)	-36.7%
3) Employee Benefits		3000-3999	37,588.00	37,588.00	6,995.45	45,997.00	(8,409.00)	-22.4%
4) Books and Supplies		4000-4999	129,440.00	129,440.00	34,753.85	190,750.00	(61,310.00)	-47.4%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	5,000.00	2,335.37	9,000.00	(4,000.00)	-80.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			240,415.00	240,415.00	62,152.13	339,262.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			81,235.00	81,235.00	(34,321.10)	168,676.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			81,235.00	81,235.00	(34,321.10)	168,676.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	58,632.00	58,632.00		166,494.00	107,862.00	184.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,632.00	58,632.00		166,494.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,632.00	58,632.00		166,494.00		
2) Ending Balance, June 30 (E + F1e)			139,867.00	139,867.00		335,170.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	139,867.00	139,867.00		335,170.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	316,600.00	316,600.00	27,422.40	235,930.00	(80,670.00)	-25.5%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			316,600.00	316,600.00	27,422.40	235,930.00	(80,670.00)	-25.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	5,000.00	5,000.00	0.00	270,708.00	265,708.00	5,314.2%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,000.00	5,000.00	0.00	270,708.00	265,708.00	5,314.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	165.00	300.00	300.00	New
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50.00	50.00	243.63	1,000.00	950.00	1,900.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50.00	50.00	408.63	1,300.00	1,250.00	2,500.0%
TOTAL, REVENUES			321,650.00	321,650.00	27,831.03	507,938.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	24,988.00	24,988.00	5,876.27	43,814.00	(18,826.00)	-75.3%
Classified Supervisors' and Administrators' Salaries		2300	43,399.00	43,399.00	12,191.19	49,701.00	(6,302.00)	-14.5%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			68,387.00	68,387.00	18,067.46	93,515.00	(25,128.00)	-36.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	17,849.00	17,849.00	4,259.07	22,259.00	(4,410.00)	-24.7%
OASDI/Medicare/Alternative		3301-3302	5,231.00	5,231.00	1,382.11	7,154.00	(1,923.00)	-36.8%
Health and Welfare Benefits		3401-3402	13,100.00	13,100.00	981.81	14,684.00	(1,584.00)	-12.1%
Unemployment Insurance		3501-3502	342.00	342.00	90.35	468.00	(126.00)	-36.8%
Workers' Compensation		3601-3602	999.00	999.00	263.75	1,365.00	(366.00)	-36.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	67.00	67.00	18.36	67.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,588.00	37,588.00	6,995.45	45,997.00	(8,409.00)	-22.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,440.00	4,440.00	2,771.95	18,300.00	(13,860.00)	-312.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	7,050.00	(7,050.00)	New
Food		4700	125,000.00	125,000.00	31,981.90	165,400.00	(40,400.00)	-32.3%
TOTAL, BOOKS AND SUPPLIES			129,440.00	129,440.00	34,753.85	190,750.00	(61,310.00)	-47.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	2,335.37	9,000.00	(4,000.00)	-80.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	5,000.00	2,335.37	9,000.00	(4,000.00)	-80.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			240,415.00	240,415.00	62,152.13	339,262.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

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

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	307,748.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	27,422.00
Total, Restricted Balance		335,170.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400.00	400.00	538.66	2,200.00	1,800.00	450.0%
5) TOTAL, REVENUES			400.00	400.00	538.66	2,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	41,915.00	41,915.00	31,615.87	60,456.00	(18,541.00)	-44.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			41,915.00	41,915.00	31,615.87	60,456.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,515.00)	(41,515.00)	(31,077.21)	(58,256.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	0.00	50,000.00	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			50,000.00	50,000.00	0.00	50,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,485.00	8,485.00	(31,077.21)	(8,256.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	215,394.00	215,394.00		214,340.00	(1,054.00)	-0.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,394.00	215,394.00		214,340.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,394.00	215,394.00		214,340.00		
2) Ending Balance, June 30 (E + F1e)			223,879.00	223,879.00		206,084.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	223,879.00	222,879.00		206,084.00		
Reserve towards future deferred maintenance	0000	9780		222,879.00				
Reserve towards future deferred maintenance	0000	9780	223,879.00					
Reserve towards future deferred maintenance	0000	9780				206,084.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	1,000.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	400.00	400.00	538.66	2,200.00	1,800.00	450.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400.00	400.00	538.66	2,200.00	1,800.00	450.0%
TOTAL, REVENUES			400.00	400.00	538.66	2,200.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	41,915.00	41,915.00	31,615.87	60,456.00	(18,541.00)	-44.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,915.00	41,915.00	31,615.87	60,456.00	(18,541.00)	-44.2%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			41,915.00	41,915.00	31,615.87	60,456.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

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)
(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)			50,000.00	50,000.00	0.00	50,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150.00	150.00	27,187.70	28,200.00	28,050.00	18,700.0%
5) TOTAL, REVENUES			150.00	150.00	27,187.70	28,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	3,142.24	5,500.00	(5,500.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	3,142.24	5,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			150.00	150.00	24,045.46	22,700.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150.00	150.00	24,045.46	22,700.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,820.00	50,820.00		90,144.00	39,324.00	77.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,820.00	50,820.00		90,144.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,820.00	50,820.00		90,144.00		
2) Ending Balance, June 30 (E + F1e)			50,970.00	50,970.00		112,844.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	50,170.00	50,170.00		112,044.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	800.00	800.00		800.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150.00	150.00	279.35	1,200.00	1,050.00	700.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	26,908.35	27,000.00	27,000.00	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150.00	150.00	27,187.70	28,200.00	28,050.00	18,700.0%
TOTAL, REVENUES			150.00	150.00	27,187.70	28,200.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	3,142.24	5,500.00	(5,500.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	3,142.24	5,500.00	(5,500.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	3,142.24	5,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	112,044.00
Total, Restricted Balance		112,044.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,836.83	3,000.00	3,000.00	New
5) TOTAL, REVENUES			0.00	0.00	2,836.83	3,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2,836.83	3,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,836.83	3,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		1,045,585.00	1,045,585.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		1,045,585.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		1,045,585.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		1,048,585.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		1,048,432.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		153.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,836.83	3,000.00	3,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,836.83	3,000.00	3,000.00	New
TOTAL, REVENUES			0.00	0.00	2,836.83	3,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	1,048,432.00
Total, Restricted Balance		1,048,432.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900.00	900.00	1,182.51	900.00	0.00	0.0%
5) TOTAL, REVENUES			900.00	900.00	1,182.51	900.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	33,330.00	(33,330.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	33,330.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			900.00	900.00	1,182.51	(32,430.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			900.00	900.00	1,182.51	(32,430.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	436,319.00	436,319.00		435,437.00	(882.00)	-0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			436,319.00	436,319.00		435,437.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			436,319.00	436,319.00		435,437.00		
2) Ending Balance, June 30 (E + F1e)			437,219.00	437,219.00		403,007.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	437,219.00	437,219.00		403,007.00		
Reserve towards future capital facilities projects	0000	9780		437,219.00				
Reserve towards Capital Facilities	0000	9780	437,219.00					
Reserve towards future capital facilities	0000	9780				403,007.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	900.00	900.00	1,182.51	900.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			900.00	900.00	1,182.51	900.00	0.00	0.0%
TOTAL, REVENUES			900.00	900.00	1,182.51	900.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	33,330.00	(33,330.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	33,330.00	(33,330.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	33,330.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	169.22	169.22	170.20	170.20	.98	1.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	169.22	169.22	170.20	170.20	.98	1.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	169.22	169.22	170.20	170.20	.98	1.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
2. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	302.93	302.93	271.19	271.19	(31.74)	-10.0%
6. Charter School County Program Alternative						
Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	302.93	302.93	271.19	271.19	(31.74)	-10.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	302.93	302.93	271.19	271.19	(31.74)	-10.0%

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			2,467,421.00	2,037,385.00	2,190,848.00	2,101,445.00	1,727,556.00	1,540,215.00	2,190,573.00	1,961,800.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		66,685.00	66,685.00	237,610.00	83,474.00	120,033.00	229,525.00	111,948.00	111,948.00
Property Taxes	8020-8079		4,562.00		23,304.00			750,000.00		
Miscellaneous Funds	8080-8099			(73,001.00)	(146,001.00)	(108,693.00)	(97,334.00)	(97,334.00)	(97,334.00)	(97,334.00)
Federal Revenue	8100-8299					125,317.00				
Other State Revenue	8300-8599		6,957.00	6,957.00	12,521.00	78,858.00	69,319.00	78,694.00	11,053.00	11,054.00
Other Local Revenue	8600-8799		10,648.00	12,729.00	20,461.00	27,990.00	31,009.00	15,441.00	15,440.00	15,440.00
Interfund Transfers In	8910-8929				264.00	(264.00)				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			88,852.00	13,370.00	148,159.00	206,682.00	123,027.00	976,326.00	41,107.00	41,108.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		75,486.00	114,669.00	116,109.00	117,576.00	121,185.00	116,140.00	116,140.00	116,140.00
Classified Salaries	2000-2999		33,660.00	60,632.00	69,306.00	67,594.00	67,414.00	66,740.00	66,740.00	66,740.00
Employee Benefits	3000-3999		36,411.00	64,078.00	66,848.00	65,699.00	64,958.00	67,700.00	67,700.00	67,700.00
Books and Supplies	4000-4999		5,297.00	39,286.00	10,295.00	98,134.00	11,897.00	15,000.00	10,000.00	10,000.00
Services	5000-5999		58,283.00	44,619.00	21,058.00	52,693.00	23,768.00	20,000.00	30,000.00	15,000.00
Capital Outlay	6000-6599							6,900.00		
Other Outgo	7000-7499			42,448.00			22,271.00	49,000.00		
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			209,137.00	365,732.00	283,616.00	401,696.00	311,493.00	341,480.00	290,580.00	275,580.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	920.00							700.00	220.00
Accounts Receivable	9200-9299	833,922.00	26,990.00	508,223.00	45,263.00	52,244.00	1,125.00	39,852.00	20,000.00	20,000.00
Due From Other Funds	9310	81,567.00			741.00	80,826.00				
Stores	9320									
Prepaid Expenditures	9330	27,273.00	20,961.00			3,906.00		(24,340.00)		5,000.00
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		943,682.00	47,951.00	508,223.00	46,004.00	136,976.00	1,125.00	15,512.00	20,700.00	25,220.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	562,023.00	357,702.00	2,398.00	(50.00)	160,755.00				
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690	155,096.00				155,096.00				
SUBTOTAL		717,119.00	357,702.00	2,398.00	(50.00)	315,851.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		226,563.00	(309,751.00)	505,825.00	46,054.00	(178,875.00)	1,125.00	15,512.00	20,700.00	25,220.00
E. NET INCREASE/DECREASE (B - C + D)			(430,036.00)	153,463.00	(89,403.00)	(373,889.00)	(187,341.00)	650,358.00	(228,773.00)	(209,252.00)
F. ENDING CASH (A + E)			2,037,385.00	2,190,848.00	2,101,445.00	1,727,556.00	1,540,215.00	2,190,573.00	1,961,800.00	1,752,548.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		1,752,548.00	1,610,213.00	1,968,481.00	1,747,942.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	229,525.00	111,948.00	111,948.00	117,577.00	55,417.00		1,654,323.00	1,654,323.00
Property Taxes	8020-8079	70,000.00	585,234.00		102,749.00	57,038.00		1,592,887.00	1,592,887.00
Miscellaneous Funds	8080-8099	(245,843.00)	(166,379.00)	(166,379.00)	(109,344.00)			(1,404,976.00)	(1,404,976.00)
Federal Revenue	8100-8299	60,449.00				22,000.00		207,766.00	207,766.00
Other State Revenue	8300-8599	19,873.00	62,605.00	61,051.00	19,874.00	272,874.00		711,690.00	711,690.00
Other Local Revenue	8600-8799	15,440.00	15,440.00	15,440.00	15,440.00	614,014.00		824,932.00	824,932.00
Interfund Transfers In	8910-8929				45,550.00			45,550.00	45,550.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		149,444.00	608,848.00	22,060.00	191,846.00	1,021,343.00	0.00	3,632,172.00	3,632,172.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	116,140.00	116,140.00	116,140.00	116,140.00	29,558.00		1,387,563.00	1,387,563.00
Classified Salaries	2000-2999	66,740.00	66,740.00	66,740.00	66,740.00	2,495.00		768,281.00	768,281.00
Employee Benefits	3000-3999	67,700.00	67,700.00	67,700.00	67,700.00	261,674.00		1,033,568.00	1,033,568.00
Books and Supplies	4000-4999	10,000.00	10,000.00	7,000.00	6,169.00			233,078.00	233,078.00
Services	5000-5999	15,000.00	15,000.00	10,000.00	6,397.00			311,818.00	311,818.00
Capital Outlay	6000-6599							6,900.00	6,900.00
Other Outgo	7000-7499				31,507.00	200,000.00		345,226.00	345,226.00
Interfund Transfers Out	7600-7629				50,000.00			50,000.00	50,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		275,580.00	275,580.00	267,580.00	344,653.00	493,727.00	0.00	4,136,434.00	4,136,434.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							920.00	
Accounts Receivable	9200-9299	20,000.00	20,000.00	20,000.00	60,225.00			833,922.00	
Due From Other Funds	9310							81,567.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	5,000.00	5,000.00	5,000.00	6,746.00	0.00		27,273.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		25,000.00	25,000.00	25,000.00	66,971.00	0.00	0.00	943,682.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	41,199.00		19.00				562,023.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							155,096.00	
SUBTOTAL		41,199.00	0.00	19.00	0.00	0.00	0.00	717,119.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(16,199.00)	25,000.00	24,981.00	66,971.00	0.00	0.00	226,563.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(142,335.00)	358,268.00	(220,539.00)	(85,836.00)	527,616.00	0.00	(277,699.00)	(504,262.00)
F. ENDING CASH (A + E)		1,610,213.00	1,968,481.00	1,747,942.00	1,662,106.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,189,722.00	

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			1,662,106.00	1,662,106.00	1,662,106.00	1,662,106.00	1,662,106.00	1,662,106.00	1,662,106.00	1,662,106.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
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			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			1,662,106.00	1,662,106.00	1,662,106.00	1,662,106.00	1,662,106.00	1,662,106.00	1,662,106.00	1,662,106.00
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		1,662,106.00	1,662,106.00	1,662,106.00	1,662,106.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		1,662,106.00	1,662,106.00	1,662,106.00	1,662,106.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,662,106.00	

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) 421,090.00
- 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) 4,999,801.00

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) 8.42%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 383,845.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 91,106.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	28,000.00
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)	63,644.00
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)	566,595.00
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	566,595.00

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,568,362.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	673,612.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	368,902.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	13,006.00
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)	375,427.00
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)	287,906.00
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)	692,223.00
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)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	173,862.00
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)	6,153,300.00

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)	9.21%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	9.21%
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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)	566,595.00
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	48,731.18
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 (10.99%) 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 (10.99%) 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: 10.99%
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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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,785,199.00	.33%	1,791,145.00	(2.59%)	1,744,695.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	30,768.00	14.41%	35,201.00	(8.85%)	32,087.00
4. Other Local Revenues	8600-8799	384,401.00	5.00%	403,621.00	(17.98%)	331,060.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	0.00%	45,550.00	0.00%	45,550.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(634,982.00)	(33.07%)	(425,000.00)	(17.65%)	(350,000.00)
6. Total (Sum lines A1 thru A5c)		1,610,936.00	14.87%	1,850,517.00	(2.55%)	1,803,392.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				875,450.00		885,343.00
b. Step & Column Adjustment				9,893.00		10,890.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	875,450.00	1.13%	885,343.00	1.23%	896,233.00
2. Classified Salaries						
a. Base Salaries				522,117.00		533,865.00
b. Step & Column Adjustment				11,748.00		11,478.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	522,117.00	2.25%	533,865.00	2.15%	545,343.00
3. Employee Benefits	3000-3999	497,450.00	5.32%	523,911.00	.59%	527,019.00
4. Books and Supplies	4000-4999	150,695.00	(63.04%)	55,695.00	0.00%	55,695.00
5. Services and Other Operating Expenditures	5000-5999	160,987.00	(31.06%)	110,987.00	3.00%	114,317.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	79,238.00	(25.05%)	59,388.00	0.00%	59,388.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	(100.00%)	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,335,937.00	(7.14%)	2,169,189.00	1.33%	2,197,995.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(725,001.00)		(318,672.00)		(394,603.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,497,558.00		1,772,557.00		1,453,885.00
2. Ending Fund Balance (Sum lines C and D1)		1,772,557.00		1,453,885.00		1,059,282.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	685,486.00		680,736.00		200,740.00
d. Assigned	9780	879,371.00		295,611.00		354,191.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9799	207,000.00		476,838.00		503,651.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,772,557.00		1,453,885.00		1,059,282.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	207,000.00		476,838.00		503,651.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		207,000.00		476,838.00		503,651.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	57,035.00	5.00%	59,887.00	3.00%	61,684.00
2. Federal Revenues	8100-8299	207,766.00	(42.79%)	118,854.00	0.00%	118,854.00
3. Other State Revenues	8300-8599	680,922.00	(43.76%)	382,945.00	(.28%)	381,863.00
4. Other Local Revenues	8600-8799	440,531.00	(15.89%)	370,531.00	0.00%	370,531.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	634,982.00	(33.07%)	425,000.00	(17.65%)	350,000.00
6. Total (Sum lines A1 thru A5c)		2,021,236.00	(32.85%)	1,357,217.00	(5.47%)	1,282,932.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				512,113.00		517,900.00
b. Step & Column Adjustment				5,787.00		6,370.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	512,113.00	1.13%	517,900.00	1.23%	524,270.00
2. Classified Salaries						
a. Base Salaries				246,164.00		236,753.00
b. Step & Column Adjustment				5,539.00		5,090.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(14,950.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	246,164.00	(3.82%)	236,753.00	2.15%	241,843.00
3. Employee Benefits	3000-3999	536,118.00	(15.45%)	453,271.00	.38%	454,991.00
4. Books and Supplies	4000-4999	82,383.00	(41.72%)	48,013.00	0.00%	48,013.00
5. Services and Other Operating Expenditures	5000-5999	150,831.00	(11.93%)	132,831.00	3.00%	136,816.00
6. Capital Outlay	6000-6999	6,900.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	265,988.00	(72.93%)	72,000.00	1.39%	73,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,800,497.00	(18.87%)	1,460,768.00	1.24%	1,478,933.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		220,739.00		(103,551.00)		(196,001.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		196,427.00		417,166.00		313,615.00
2. Ending Fund Balance (Sum lines C and D1)		417,166.00		313,615.00		117,614.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	417,166.00		313,615.00		117,614.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		417,166.00		313,615.00		117,614.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The short term intervention aide positions were removed from classified salaries due to the funding source being expensed.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,842,234.00	.48%	1,851,032.00	(2.41%)	1,806,379.00
2. Federal Revenues	8100-8299	207,766.00	(42.79%)	118,854.00	0.00%	118,854.00
3. Other State Revenues	8300-8599	711,690.00	(41.25%)	418,146.00	(1.00%)	413,950.00
4. Other Local Revenues	8600-8799	824,932.00	(6.16%)	774,152.00	(9.37%)	701,591.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,550.00	0.00%	45,550.00	0.00%	45,550.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,632,172.00	(11.69%)	3,207,734.00	(3.78%)	3,086,324.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,387,563.00		1,403,243.00
b. Step & Column Adjustment				15,680.00		17,260.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,387,563.00	1.13%	1,403,243.00	1.23%	1,420,503.00
2. Classified Salaries						
a. Base Salaries				768,281.00		770,618.00
b. Step & Column Adjustment				17,287.00		16,568.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(14,950.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	768,281.00	.30%	770,618.00	2.15%	787,186.00
3. Employee Benefits	3000-3999	1,033,568.00	(5.46%)	977,182.00	.49%	982,010.00
4. Books and Supplies	4000-4999	233,078.00	(55.51%)	103,708.00	0.00%	103,708.00
5. Services and Other Operating Expenditures	5000-5999	311,818.00	(21.81%)	243,818.00	3.00%	251,133.00
6. Capital Outlay	6000-6999	6,900.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	345,226.00	(61.94%)	131,388.00	.76%	132,388.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,136,434.00	(12.24%)	3,629,957.00	1.29%	3,676,928.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(504,262.00)		(422,223.00)		(590,604.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,693,985.00		2,189,723.00		1,767,500.00
2. Ending Fund Balance (Sum lines C and D1)		2,189,723.00		1,767,500.00		1,176,896.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	700.00		700.00		700.00
b. Restricted	9740	417,166.00		313,615.00		117,614.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	685,486.00		680,736.00		200,740.00
d. Assigned	9780	879,371.00		295,611.00		354,191.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	207,000.00		476,838.00		503,651.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,189,723.00		1,767,500.00		1,176,896.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	207,000.00		476,838.00		503,651.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		207,000.00		476,838.00		503,651.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		13.14%		13.70%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		170.20		426.81		421.94
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		4,136,434.00		3,629,957.00		3,676,928.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		4,136,434.00		3,629,957.00		3,676,928.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		206,821.70		145,198.28		147,077.12
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		206,821.70		145,198.28		147,077.12
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	7,112,564.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	170,792.00
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	6,900.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	252,081.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	95,550.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	508,885.00
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)				863,416.00
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)				6,078,356.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				0.00
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.)	0.00			0.00
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)	0.00			0.00
B. Required effort (Line A.2 times 90%)	0.00			0.00

C. Current year expenditures (Line I.E and Line II.B)	6,078,356.00	0.00
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 Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(220,117.00)	0.00	0.00				
Other Sources/Uses Detail					45,550.00	50,000.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	220,117.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	45,550.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	220,117.00	(220,117.00)	0.00	0.00	95,550.00	95,550.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	169.22	170.20		
	Charter School	0.00	0.00		
	Total ADA	169.22	170.20		
1st Subsequent Year (2023-24)	District Regular	160.11	158.04		
	Charter School				
	Total ADA	160.11	158.04		
2nd Subsequent Year (2024-25)	District Regular	151.83	147.73		
	Charter School				
	Total ADA	151.83	147.73		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment is anticipated to decline, which impacts ADA.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	155.00		
	Charter School			
	Total Enrollment	155.00	151.00	(2.6%)
1st Subsequent Year (2023-24)	District Regular	158.00		
	Charter School			
	Total Enrollment	158.00	150.00	(5.1%)
2nd Subsequent Year (2024-25)	District Regular	162.00		
	Charter School			
	Total Enrollment	162.00	151.00	(6.8%)

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The district is anticipating no growth in Newcastle Elementary School enrollment over the next 2 years.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)			
District Regular	178	187	
Charter School			
Total ADA/Enrollment	178	187	95.2%
Second Prior Year (2020-21)			
District Regular	178	180	
Charter School			
Total ADA/Enrollment	178	180	98.9%
First Prior Year (2021-22)			
District Regular	150	165	
Charter School			
Total ADA/Enrollment	150	165	90.9%
Historical Average Ratio:			95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.5%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form A1, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	170	151		
Charter School	0			
Total ADA/Enrollment	170	151	112.6%	Not Met
1st Subsequent Year (2023-24)				
District Regular	158	150		
Charter School				
Total ADA/Enrollment	158	150	105.3%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	148	151		
Charter School				
Total ADA/Enrollment	148	151	98.0%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The calculated ADA is based on the 3-year average.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	3,010,697.00	3,283,769.00	9.1%	Not Met
1st Subsequent Year (2023-24)	2,951,393.00	3,262,197.00	10.5%	Not Met
2nd Subsequent Year (2024-25)	2,997,592.00	3,223,758.00	7.5%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The LCFF revenue listed above does not reflect the 1.48 million dollars distributed to the district authorized charter school for in lieu property taxes. A drop in ADA will be expected in 2023-23 due to the held harmless provisions and 3-year averages.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2019-20)	2,268,545.57	
Second Prior Year (2020-21)	1,963,049.46	2,208,648.79	88.9%
First Prior Year (2021-22)	2,172,225.00	2,510,469.00	86.5%
	Historical Average Ratio:		86.9%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.9% to 91.9%	82.9% to 90.9%	82.9% to 90.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits (Form 011, Objects 1000-3999)	Total Expenditures (Form 011, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	Current Year (2022-23)	1,895,017.00	2,285,937.00	
1st Subsequent Year (2023-24)	1,943,119.00	2,169,189.00	89.6%	Met
2nd Subsequent Year (2024-25)	1,968,595.00	2,197,995.00	89.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	191,508.00	207,766.00	8.5%	Yes
1st Subsequent Year (2023-24)	118,854.00	118,854.00	0.0%	No
2nd Subsequent Year (2024-25)	118,854.00	118,854.00	0.0%	No

Explanation:
(required if Yes)

Most Federal revenue does not allow carryover, which is booked as deferred revenue when closing the books. The increase in Federal revenue at first interim represents a carryover from the 21-22 fiscal year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	429,707.00	711,690.00	65.6%	Yes
1st Subsequent Year (2023-24)	418,256.00	418,146.00	0.0%	No
2nd Subsequent Year (2024-25)	413,545.00	413,950.00	.1%	No

Explanation:
(required if Yes)

The increase to Other State revenue is the Learning Recovery Emergency Block Grant and the Arts, Music, & IM Discretionary Block Grant that was State approved after the district's budget adoption.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	775,685.00	824,932.00	6.3%	Yes
1st Subsequent Year (2023-24)	722,599.00	774,152.00	7.1%	Yes
2nd Subsequent Year (2024-25)	698,466.00	701,591.00	.4%	No

Explanation:
(required if Yes)

State SELPA Revenue was increased based on the most recent allocations from PCOE dated 11/18/22. The interest rates at the Placer County Treasurer have been increasing slowly so the district's interest revenue was adjusted accordingly.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	195,714.00	233,078.00	19.1%	Yes
1st Subsequent Year (2023-24)	86,394.00	103,708.00	20.0%	Yes
2nd Subsequent Year (2024-25)	86,394.00	103,708.00	20.0%	Yes

Explanation:
(required if Yes)

Unbudgeted safety and maintenance items were purchased, which included equipment for traffic management on the lower campus and technology for hybrid board meetings. Additional air purifiers and handheld radios were also purchased. In 23-24 and 24-25, books and supplies were increased to reflect inflation.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	142,888.00	311,818.00	118.2%	Yes
1st Subsequent Year (2023-24)	142,888.00	243,818.00	70.6%	Yes
2nd Subsequent Year (2024-25)	142,888.00	251,133.00	75.8%	Yes

Explanation:
(required if Yes)

Due to the charter school's revenue reduction, expenses were transferred to Newcastle Elementary (Fund 01) from Newcastle Charter (Fund 09). The 2022-23 expenses were also increased to reflect changes in the budget.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	1,396,900.00	1,744,388.00	24.9%	Not Met
1st Subsequent Year (2023-24)	1,259,709.00	1,311,152.00	4.1%	Met
2nd Subsequent Year (2024-25)	1,230,865.00	1,234,395.00	.3%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	338,602.00	544,896.00	60.9%	Not Met
1st Subsequent Year (2023-24)	229,282.00	347,526.00	51.6%	Not Met
2nd Subsequent Year (2024-25)	229,282.00	354,841.00	54.8%	Not Met

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

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

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

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

Most Federal revenue does not allow carryover, which is booked as deferred revenue when closing the books. The increase in Federal revenue at first interim represents a carryover from the 21-22 fiscal year.

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

The increase to Other State revenue is the Learning Recovery Emergency Block Grant and the Arts, Music, & IM Discretionary Block Grant that was State approved after the district's budget adoption.

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

State SELPA Revenue was increased based on the most recent allocations from PCOE dated 11/18/22. The interest rates at the Placer County Treasurer have been increasing slowly so the district's interest revenue was adjusted accordingly.

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

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

Unbudgeted safety and maintenance items were purchased, which included equipment for traffic management on the lower campus and technology for hybrid board meetings. Additional air purifiers and handheld radios were also purchased. In 23-24 and 24-25, books and supplies were increased to reflect inflation.

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

Due to the charter school's revenue reduction, expenses were transferred to Newcastle Elementary (Fund 01) from Newcastle Charter (Fund 09). The 2022-23 expenses were also increased to reflect changes in the budget.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	111,299.76	109,445.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		108,937.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	13.1%	13.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	4.4%	4.6%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999)			
	(Form MYPI, Line C)	(Form MYPI, Line B11)			
Current Year (2022-23)	(725,001.00)	2,335,937.00	31.0%	Not Met	
1st Subsequent Year (2023-24)	(318,672.00)	2,169,189.00	14.7%	Not Met	
2nd Subsequent Year (2024-25)	(394,603.00)	2,197,995.00	18.0%	Not Met	

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

The district's unrestricted 2022-23 budget includes \$98,000 of committed funds and contributions to restricted resources of \$634,982.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
	Current Year (2022-23)	2,189,723.00	
1st Subsequent Year (2023-24)	1,767,500.00	Met	
2nd Subsequent Year (2024-25)	1,176,896.00	Met	

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
	Current Year (2022-23)	1,662,106.00	

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	170.20	426.81	421.94
District's Reserve Standard Percentage Level:	5%	4%	4%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	4,136,434.00	3,629,957.00	3,676,928.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	4,136,434.00	3,629,957.00	3,676,928.00
4. Reserve Standard Percentage Level	5%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	206,821.70	145,198.28	147,077.12

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

75,000.00	75,000.00	75,000.00
206,821.70	145,198.28	147,077.12

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	207,000.00	476,838.00	503,651.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	207,000.00	476,838.00	503,651.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	13.14%	13.70%
District's Reserve Standard (Section 10B, Line 7):	206,821.70	145,198.28	147,077.12
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(628,321.00)	(634,982.00)	1.1%	6,661.00	Met
1st Subsequent Year (2023-24)		530,000.00	New	(530,000.00)	Not Met
2nd Subsequent Year (2024-25)		530,000.00	New	(530,000.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	45,550.00	45,550.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	45,550.00	45,550.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	45,550.00	45,550.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	50,000.00	50,000.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The budget included contributions by the information is not included on this form. For the 23-24 year, the contribution was (475,091), and for 24-25, it was (669,764). The change is due to an increase in restricted revenue and expenses.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	11	Fund 01 NES and Fund 09 NCS	Fund 01 NES and Fund 09 NCS	920,739
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Placer County Treasurer	25	Fund 01 NES and Fund 09 NCS	Fund 01 NES and Fund 09 NCS	2,656,560
TOTAL:				3,577,299

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	101,531	103,608	105,766	108,012
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Placer County Treasurer	148,471	148,471	148,471	148,471
Total Annual Payments:	250,002	252,079	254,237	256,483

Has total annual payment increased over prior year (2021-22)?	Yes	Yes	Yes
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S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase will be funded by Fund 01, Newcastle Elementary and Fund 09 Newcastle Charter. Pending board approval, the capital leases will be paid off in the 2022-23 school year with fund 35 proceeds.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

		Budget Adoption	
		(Form 01CS, Item S7A)	First Interim
2	OPEB Liabilities		
	a. Total OPEB liability		134,484.00
	b. OPEB plan(s) fiduciary net position (if applicable)		
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	134,484.00

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

Estimated	Estimated
-----------	-----------

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

--	--

		Budget Adoption	
		(Form 01CS, Item S7A)	First Interim
3	OPEB Contributions		
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2022-23)		10,984.00
	1st Subsequent Year (2023-24)		4,750.00
	2nd Subsequent Year (2024-25)		4,750.00

	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
	Current Year (2022-23)	10,984.00	10,984.00
	1st Subsequent Year (2023-24)	4,750.00	4,750.00
	2nd Subsequent Year (2024-25)	4,750.00	4,750.00

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

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

4. Comments:

130 of 141

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

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

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4) No
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities? n/a
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? n/a

		Budget Adoption (Form 01CS, Item S7B)	First Interim
2	Self-Insurance Liabilities		
	a. Accrued liability for self-insurance programs		
	b. Unfunded liability for self-insurance programs		

		Budget Adoption (Form 01CS, Item S7B)	First Interim
3	Self-Insurance Contributions		
	a. Required contribution (funding) for self-insurance programs		
	Current Year (2022-23)		
	1st Subsequent Year (2023-24)		
	2nd Subsequent Year (2024-25)		
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2022-23)		
	1st Subsequent Year (2023-24)		
	2nd Subsequent Year (2024-25)		

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	24.1	24.0	24.0	24.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

22,865

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

Yes	Yes	Yes
9,500	9,500	9,500

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No

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

--	--	--

If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
12,888	10,584	8,300
2.0%	1.5%	1.5%

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

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

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

No	No	No
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	13.8	13.8	13.8	13.8

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

--

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

No

If Yes, date of Superintendent and CBO certification:

--

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

n/a

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

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

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--	--

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

--	--	--	--

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

--

Negotiations Not Settled

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

6,841

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	9,500	9,500	9,500
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

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

If Yes, explain the nature of the new costs:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments	12,208	10,089	9,909
3. Percent change in step & column over prior year	3.0%	2.2%	2.2%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	11.0	10.0	10.0	10.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

14,889

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

4. Amount included for any tentative salary schedule increases

	0	0	0
--	---	---	---

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

	Yes	Yes	Yes
2. Total cost of H&W benefits	9,500	9,500	9,500
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

	Yes	Yes	Yes
2. Cost of step & column adjustments	27,202	22,793	28,641
3. Percent change in step and column over prior year	1.9%	1.9%	1.9%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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

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

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

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

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

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