



SCHOOL BUSINESS
CONSULTING

MEMORANDUM

Date: January 19, 2023
To: Raenel Toste, Chief Business Official
From: Rebekah Chase, Financial Consultant *RAC*
Subject: FY 2022-23 First Interim Budget Report

Per your request, we have reviewed the Harvest Ridge Cooperative Charter School's (HRCCS) 2022-23 First Interim Budget Report and back up documentation. In accordance with Education Code §47604.32, Newcastle Elementary School District is the authorizing agency and has the responsibility to monitor the fiscal condition of HRCCS and determine if the school will meet its financial obligations for the current plus two additional fiscal years. Since you serve as Chief Business Official of both LEAs, we are providing this outside oversight to assist you in continuing to provide thorough and objective service to both agencies.

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

- Based on the multi-year projections and assumptions provided by HRCCS it appears the school will maintain a positive ending fund balance with reserve levels of 14.6% in 2022-23, 19.9% in 2023-24 and 29.6% in 2024-25.
- The multi-year projections submitted project the ending fund balance will increase in every year of the projections by \$354,219 in 2022-23, by \$191,966 in 2023-24 and by \$329,425 in 2024-25.

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

Harvest Ridge Cooperative Charter School



2022-2023 First Interim Budget

9050 Old State Highway
Newcastle, CA 95658

Harvest Ridge
Cooperative Charter School

Presented to the Board of Directors

December 8, 2022

Charter Number: _____ 121608 _____

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

2022-23 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____

Charter School Official
(Original signature required)

Printed Name: Rick Ornelas Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

Raenel Toste

Name _____

CBO _____

Title _____

916-824-1664

Telephone _____

rtoste@newcastle.k12.ca.us

E-mail Address _____

Harvest Ridge Cooperative Charter School
2022-23 First Interim Report and Multiyear Fiscal Projection
As of October 31, 2022
Presented December 8, 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 were 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% |

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 the 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.
- \$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, interventions, and train and hire literacy coaches and reading and literacy specialists.
 - Please note that since the Charter School has a UPP less than 97%, this provision does **not** apply.

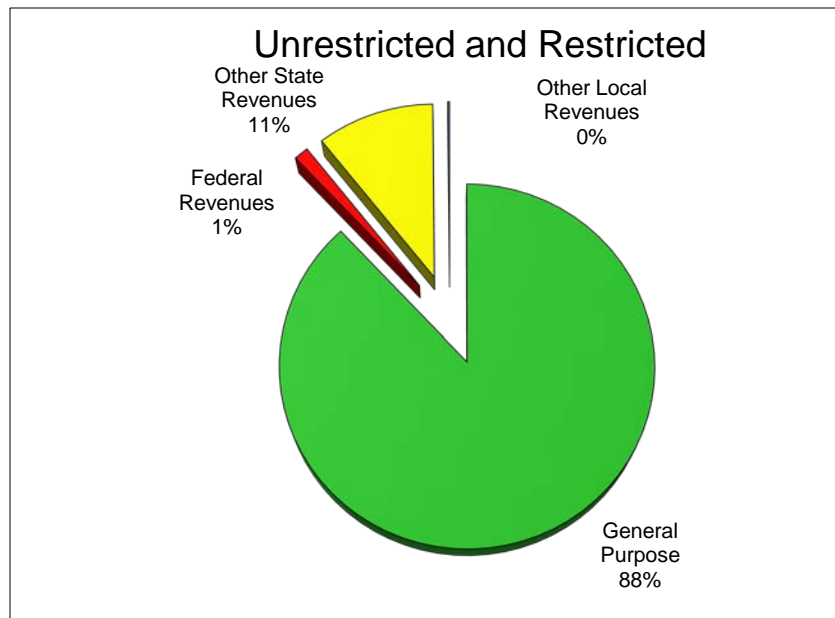
2022-23 Harvest Ridge Cooperative Charter School Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 302
- ❖ The Charter School’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 14.17%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$170 per ADA for unrestricted purposes and \$67 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio “add-on” is \$2,813 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$18.34 for K-8 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state-restricted categorical programs are self-funded.

Charter School Fund Revenue Components

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

| Description | Unrestricted | Combined |
|--------------------------------|--------------------|--------------------|
| General Purpose Revenue (LCFF) | \$3,041,964 | \$3,041,964 |
| Federal Revenues | \$0 | \$45,166 |
| Other State Revenues | \$49,404 | \$363,578 |
| Other Local Revenues | \$5,900 | \$5,900 |
| TOTAL | \$3,097,268 | \$3,456,608 |



Education Protection Account

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

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

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55), which 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 the 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 governing board must approve the spending plan during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

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

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

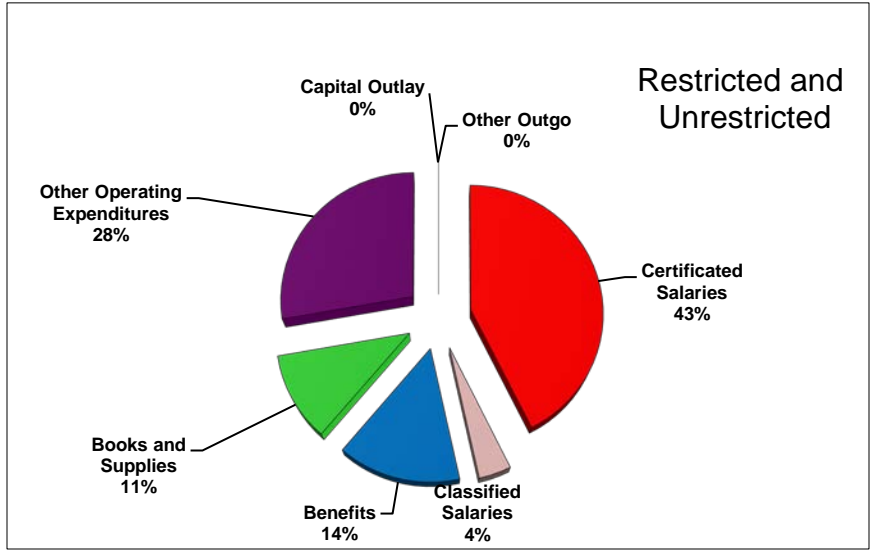
| Education Protection Account (EPA) Budget | |
|--|-----------|
| 2022-23 Fiscal Year | |
| Description | Amount |
| BEGINNING BALANCE | \$0 |
| BUDGETED EPA REVENUES: | |
| <i>Estimated EPA Funds</i> | \$811,047 |
| BUDGETED EPA EXPENDITURES: | |
| <i>Certificated Salaries and Benefits</i> | \$811,047 |
| ENDING BALANCE | \$0 |

Operating Expenditure Components

The Charter School Fund is used for most of the functions within the Charter School. As illustrated below, salaries and benefits comprise approximately 62% of the Charter School’s unrestricted budget and approximately 61% of the total Charter School budget.

| Description | Unrestricted | Combined |
|---|--------------------|--------------------|
| Certificated Salaries | \$1,288,472 | \$1,325,608 |
| Classified Salaries | \$110,212 | \$118,432 |
| Benefits (Payroll Taxes and Health & Welfare Contributions) | \$441,503 | \$452,987 |
| Books and Supplies | \$298,810 | \$342,650 |
| Other Operating Expenditures | \$834,640 | \$862,712 |
| Capital Outlay | \$0 | \$0 |
| Other Outgo | \$0 | \$0 |
| TOTAL | \$2,973,637 | \$3,102,389 |

The following is a graphical representation of expenditures by percentage:



Charter School Fund Summary

The Charter School’s 2022-23 General Fund projects a total operating surplus of \$354,219 resulting in an estimated ending fund balance of \$452,206 . The components of the Charter School’s fund balance are as follows: economic uncertainty \$310,238

Cash Flow

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

Fund Summaries

Illustrated below is a summary of the Charter School’s Fund balance and corresponding change.

| FUND | 2021-22 | Est. Net Change | 2022-23 |
|-------------------------------------|----------|-----------------|-----------|
| GENERAL (UNRESTRICTED & RESTRICTED) | \$97,987 | \$354,219 | \$452,206 |
| | | | |

Multiyear Projection

General Planning Factors:

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

| <i>Planning Factor</i> | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|--|---------|---------|---------|---------|
| Dept of Finance Statutory COLA | 1.70% | 6.56% | 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 Charter School’s specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the Charter School continues to anticipate growth in its enrollment. The Local Control Funding Formula is based on the Department of Finance’s estimates of COLA and funding percentages toward the Charter School’s LCFF Target, as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal revenue is anticipated to discontinue since these funds were associated with COVID 19 relief one-time grants. Local revenue consists of interest from the Placer County Treasurer in 23-24 and 24-25 and should remain constant. State revenue is expected to decrease due to the reduction of various one-time program revenues.

| | <u>Enrollment</u> | <u>ADA</u> | <u>Percentage of ADA to Enrollment</u> |
|---------|-------------------|------------|--|
| 2022-23 | 306 | 301.74 | 99% Projection |
| 2023-24 | 319 | 315.30 | 99% Projection |
| 2024-25 | 324 | 322.17 | 99% Projection |

Expenditure Assumptions:

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

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

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Supplies, books, services, and operating expenditures have been increased for the additional home school enrollment and 3% inflation.

There are no anticipated capital outlay or other outgo expenditures

Estimated Ending Charter Fund Balances:

During 2023-24, the Charter School estimates that the Charter Fund is projected to surplus spend by \$ 191,966 resulting in an ending Charter Fund balance of approximately \$ 644,172

During 2024-25, the Charter School estimates that the Charter Fund is projected to surplus spend by \$329,425 resulting in an ending Charter Fund balance of \$973,597.

Conclusion:

Based on the information that is known the multiyear projection supports that the Charter School will be able to meet its financial obligations for the current and subsequent years with 10% reserves.

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

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

Please feel free to contact me with any questions.

In Your Service,

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

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

| Description | Original Budget 291 | | | 1st Interim Budget 301.74 | | | Variance +10.74 | | |
|-------------------------------------|---------------------|-----------------|------------------|---------------------------|----------------|------------------|-----------------|----------------|----------------|
| | Unrestricted | Restricted | Combined | raen | Restricted | Combined | Unrestricted | Restricted | Combined |
| REVENUES | | | | | | | | | |
| General Purpose Revenue | 2,835,315 | 0 | 2,835,315 | 3,041,964 | 0 | 3,041,964 | 206,649 | 0 | 206,649 |
| Federal Revenue | 39,958 | 8,055 | 48,013 | 0 | 45,166 | 45,166 | (39,958) | 37,111 | (2,847) |
| State Revenue | 47,448 | 17,041 | 64,489 | 49,404 | 314,174 | 363,578 | 1,956 | 297,133 | 299,089 |
| Local Revenue | 500 | 0 | 500 | 5,900 | 0 | 5,900 | 5,400 | 0 | 5,400 |
| Total Revenues | 2,923,221 | 25,096 | 2,948,317 | 3,097,268 | 359,340 | 3,456,608 | 174,047 | 334,244 | 508,291 |
| EXPENDITURES | | | | | | | | | |
| Certificated Salaries | 1,212,424 | 6,720 | 1,219,144 | 1,288,472 | 37,136 | 1,325,608 | 76,048 | 30,416 | 106,464 |
| Classified Salaries | 127,384 | | 127,384 | 110,212 | 8,220 | 118,432 | (17,172) | 8,220 | (8,952) |
| Benefits | 432,196 | 1,335 | 433,531 | 441,503 | 11,484 | 452,987 | 9,307 | 10,149 | 19,456 |
| Books and Supplies | 240,384 | 17,041 | 257,425 | 298,810 | 43,840 | 342,650 | 58,426 | 26,799 | 85,225 |
| Other Services & Oper. Expenses | 753,066 | 12,500 | 765,566 | 834,640 | 28,072 | 862,712 | 81,574 | 15,572 | 97,146 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo 7xxx | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer of Indirect 73xx | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 2,765,454 | 37,596 | 2,803,050 | 2,973,637 | 128,752 | 3,102,389 | 208,183 | 91,156 | 299,339 |
| Excess / (Deficiency) | 157,767 | (12,500) | 145,267 | 123,631 | 230,588 | 354,219 | (34,136) | 243,088 | 208,952 |
| OTHER SOURCES/USES | | | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Other Sources (Uses) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions to Restricted | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Financing Sources/Uses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Increase (Decrease) | 157,767 | (12,500) | 145,267 | 123,631 | 230,588 | 354,219 | (34,136) | 243,088 | 208,952 |
| FUND BALANCE, RESERVES | | | | | | | | | |
| Beginning Balance | 58,495 | 35,762 | 94,257 | 68,511 | 29,476 | 97,987 | 10,016 | (6,286) | 3,730 |
| Ending Balance | 216,262 | 23,262 | 239,524 | 192,142 | 260,064 | 452,206 | (24,120) | 236,802 | 212,682 |
| Nonspendable (Revolving Cash) | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 |
| Restricted | 0 | 3,900 | 3,900 | 0 | 0 | 0 | 0 | 0 | 0 |
| Committed | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 |
| Assigned | 0 | | 0 | 0 | | 0 | 0 | 0 | 0 |
| Unassigned - REU | 140,153 | | 140,153 | 0 | | 0 | (140,153) | 0 | (140,153) |
| Unassigned - Other | 76,109 | 19,362 | 95,471 | 192,142 | 260,064 | 452,206 | 116,033 | 236,802 | 352,835 |
| Total - Fund Balance | 216,262 | 23,262 | 239,524 | 192,142 | 260,064 | 452,206 | (24,120) | 236,802 | 212,682 |

Notes:

A- LCFF Revenue was increased due to a growth in enrollment. And an additional .14 % to the base grant augmentation from original budget.

B- State revenue has increased due to the Learning Recovery Emergency Block gran and the Arts, Music and Instructional Materials Decretionary Block Grant.

C- Other local revenue has been increased due to rising interest rates and a 2021-22 Workman's Compemuim Refund.

D- Certificated salaries have increase due to a 4% increase in salaries and additional .6 FTE

E - Classified salaries have decreased due to employee changes and salary placements since the budget was adopted.

F- Books, supplies and services were increased to account for the additional home school ADA.

Harvest Ridge Cooperative Charter School

2022-23 First Interim Budget

Harvest Ridge Multi-Year Projection

| Description | 2022-23 Projected Budget - ADA 302 | | | 2023-24 Projected Budget- ADA 315 | | | 2024-25 Projected Budget- ADA 322 | | |
|-------------------------------------|------------------------------------|----------------|------------------|-----------------------------------|-----------------|------------------|-----------------------------------|-----------------|------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| REVENUES | | | | | | | | | |
| General Purpose Revenue (A) | 3,041,964 | 0 | 3,041,964 | 3,344,329 | 0 | 3,344,329 | 3,537,287 | 0 | 3,537,287 |
| Federal Revenue | 0 | 45,166 | 45,166 | 0 | 0 | 0 | 0 | 0 | 0 |
| State Revenue (B) | 49,404 | 314,174 | 363,578 | 57,429 | 20,234 | 77,663 | 60,025 | 21,105 | 81,130 |
| Local Revenue | 5,900 | 0 | 5,900 | 3,000 | 0 | 3,000 | 3,000 | 0 | 3,000 |
| Total Revenues | 3,097,268 | 359,340 | 3,456,608 | 3,404,758 | 20,234 | 3,424,992 | 3,600,312 | 21,105 | 3,621,417 |
| EXPENDITURES | | | | | | | | | |
| Certificated Salaries (C) | 1,288,472 | 37,136 | 1,325,608 | 1,387,567 | 37,804 | 1,425,371 | 1,412,543 | 38,484 | 1,451,027 |
| Classified Salaries (D) | 110,212 | 8,220 | 118,432 | 112,196 | 8,368 | 120,564 | 114,216 | 8,519 | 122,735 |
| Benefits (E) | 441,503 | 11,484 | 452,987 | 472,095 | 13,743 | 485,838 | 477,536 | 11,245 | 488,781 |
| Books and Supplies ('F) | 298,810 | 43,840 | 342,650 | 303,140 | 20,234 | 323,374 | 297,129 | 21,105 | 318,234 |
| Other Services & Oper. Exp ('F) | 834,640 | 28,072 | 862,712 | 847,879 | 30,000 | 877,879 | 880,315 | 30,900 | 911,215 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo 7xxx | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer of Indirect 73xx | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 2,973,637 | 128,752 | 3,102,389 | 3,122,877 | 110,149 | 3,233,026 | 3,181,739 | 110,253 | 3,291,992 |
| Excess / (Deficiency) | 123,631 | 230,588 | 354,219 | 281,881 | (89,915) | 191,966 | 418,573 | (89,148) | 329,425 |
| OTHER SOURCES/USES | | | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Other Sources (Uses) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions to Restricted | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Financing Sources/Uses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Increase (Decrease) | 123,631 | 230,588 | 354,219 | 281,881 | (89,915) | 191,966 | 418,573 | (89,148) | 329,425 |
| FUND BALANCE, RESERVES | | | | | | | | | |
| Beginning Balance | 68,511 | 29,476 | 97,987 | 192,142 | 260,064 | 452,206 | 474,023 | 170,149 | 644,172 |
| Ending Balance | 192,142 | 260,064 | 452,206 | 474,023 | 170,149 | 644,172 | 892,596 | 81,001 | 973,597 |
| Nonspendable (Revolving Cash) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Restricted | 0 | 141,968 | 141,968 | 0 | 170,149 | 170,149 | 0 | 81,001 | 81,001 |
| Committed | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Assigned | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Unassigned - REU | 192,142 | 118,096 | 310,238 | 323,303 | 0 | 323,303 | 329,199 | 0 | 329,199 |
| Unassigned - Other | 0 | 0 | 0 | 150,720 | 0 | 150,720 | 563,397 | 0 | 563,397 |
| Total - Fund Balance | 192,142 | 260,064 | 452,206 | 474,023 | 170,149 | 644,172 | 892,596 | 81,001 | 973,597 |

Notes:

(A) Local Control Funding Formula (LCFF) estimated cost of living adjustments (COLA)
 2022-23 6.56% Statutory COLA plus 6.7% Increase to base grant
 2023-24 5.38% Statutory COLA
 2024-25 4.02% Statutory COLA

(B) Other State Revenue Assumptions per ADA

2022-2023 Lottery is \$170 and \$67 - Man Cost Block Grant \$18.34
 2023-2024 Lottery is \$170 and \$67 - Man Cost Block Grant \$19.33
 2024-2025 Lottery is \$170 and \$67 - Man Cost Block Grant \$20.11

2022-23 Other State revenue includes:

The Learning Recovery Emergency Block Grant (27-28) - \$94,094
 The Arts, Music, and Instructional Materials Discretionary Block Grant (25-26) - \$ 174,625

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

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

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

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

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

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

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 | | | | |
| 08I | Student Activity Special Revenue Fund | | | | |
| 11I | Adult Education Fund | | | | |
| 12I | Child Development Fund | | | | |
| 13I | Cafeteria Special Revenue Fund | | | | |
| 14I | Deferred Maintenance Fund | | | | |
| 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 | | | | |
| 30I | State School Building Lease-Purchase Fund | | | | |
| 35I | County School Facilities Fund | | | | |
| 40I | Special Reserve Fund for Capital Outlay Projects | | | | |
| 49I | Capital Project Fund for Blended Component Units | | | | |

X

| | | | | | |
|-------|---|---|---|---|----|
| 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 | G | G | G | G |
| 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 |
| SIAI | Summary of Interfund Activities - Projected Year Totals | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 2,835,315.00 | 2,835,315.00 | 716,439.00 | 3,041,964.00 | 206,649.00 | 7.3% |
| 2) Federal Revenue | | 8100-8299 | 48,013.00 | 48,013.00 | 38,288.33 | 45,166.00 | (2,847.00) | -5.9% |
| 3) Other State Revenue | | 8300-8599 | 64,489.00 | 64,489.00 | 29,450.43 | 363,578.00 | 299,089.00 | 463.8% |
| 4) Other Local Revenue | | 8600-8799 | 500.00 | 500.00 | 3,434.00 | 5,900.00 | 5,400.00 | 1,080.0% |
| 5) TOTAL, REVENUES | | | 2,948,317.00 | 2,948,317.00 | 787,611.76 | 3,456,608.00 | | |
| B. EXPENSES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,219,144.00 | 1,219,144.00 | 353,496.77 | 1,325,608.00 | (106,464.00) | -8.7% |
| 2) Classified Salaries | | 2000-2999 | 127,384.00 | 127,384.00 | 25,102.95 | 118,432.00 | 8,952.00 | 7.0% |
| 3) Employee Benefits | | 3000-3999 | 433,531.00 | 433,531.00 | 119,383.67 | 452,987.00 | (19,456.00) | -4.5% |
| 4) Books and Supplies | | 4000-4999 | 257,425.00 | 257,425.00 | 143,046.71 | 342,650.00 | (85,225.00) | -33.1% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 765,566.00 | 765,566.00 | 183,890.25 | 862,712.00 | (97,146.00) | -12.7% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 2,803,050.00 | 2,803,050.00 | 824,920.35 | 3,102,389.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 145,267.00 | 145,267.00 | (37,308.59) | 354,219.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 145,267.00 | 145,267.00 | (37,308.59) | 354,219.00 | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 94,257.00 | 94,257.00 | | 97,987.00 | 3,730.00 | 4.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 94,257.00 | 94,257.00 | | 97,987.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 94,257.00 | 94,257.00 | | 97,987.00 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 239,524.00 | 239,524.00 | | 452,206.00 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted Net Position | | 9797 | 24,762.00 | 24,762.00 | | 260,064.00 | | |
| c) Unrestricted Net Position | | 9790 | 214,762.00 | 214,762.00 | | 192,142.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 1,907,309.00 | 1,907,309.00 | 495,174.00 | 2,032,285.00 | 124,976.00 | 6.6% |

| 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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Education Protection Account State Aid - Current Year | | 8012 | 739,159.00 | 739,159.00 | 176,172.00 | 811,047.00 | 71,888.00 | 9.7% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 188,847.00 | 188,847.00 | 45,093.00 | 198,632.00 | 9,785.00 | 5.2% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 2,835,315.00 | 2,835,315.00 | 716,439.00 | 3,041,964.00 | 206,649.00 | 7.3% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630 | 8290 | 39,958.00 | 39,958.00 | 37,110.23 | 37,110.00 | (2,848.00) | -7.1% |
| Other NCLB / Every Student Succeeds Act | | | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 8,055.00 | 8,055.00 | 1,178.10 | 8,056.00 | 1.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 48,013.00 | 48,013.00 | 38,288.33 | 45,166.00 | (2,847.00) | -5.9% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 4,714.00 | 4,714.00 | 0.00 | 4,808.00 | 94.00 | 2.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 59,775.00 | 59,775.00 | 1,571.43 | 62,172.00 | 2,397.00 | 4.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 27,879.00 | 296,598.00 | 296,598.00 | New |
| TOTAL, OTHER STATE REVENUE | | | 64,489.00 | 64,489.00 | 29,450.43 | 363,578.00 | 299,089.00 | 463.8% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 500.00 | 500.00 | 1,066.59 | 3,500.00 | 3,000.00 | 600.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 2,367.41 | 2,400.00 | 2,400.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 500.00 | 500.00 | 3,434.00 | 5,900.00 | 5,400.00 | 1,080.0% |
| TOTAL, REVENUES | | | 2,948,317.00 | 2,948,317.00 | 787,611.76 | 3,456,608.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,116,744.00 | 1,116,744.00 | 305,036.56 | 1,166,540.00 | (49,796.00) | -4.5% |
| Certificated Pupil Support Salaries | | 1200 | 4,550.00 | 4,550.00 | 0.00 | 4,550.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 97,850.00 | 97,850.00 | 48,460.21 | 154,518.00 | (56,668.00) | -57.9% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,219,144.00 | 1,219,144.00 | 353,496.77 | 1,325,608.00 | (106,464.00) | -8.7% |
| CLASSIFIED SALARIES | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Classified Instructional Salaries | | 2100 | 75,052.00 | 75,052.00 | 6,969.75 | 63,192.00 | 11,860.00 | 15.8% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 52,332.00 | 52,332.00 | 18,133.20 | 55,240.00 | (2,908.00) | -5.6% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 127,384.00 | 127,384.00 | 25,102.95 | 118,432.00 | 8,952.00 | 7.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 235,086.00 | 235,086.00 | 64,116.50 | 241,822.00 | (6,736.00) | -2.9% |
| PERS | | 3201-3202 | 43,183.00 | 43,183.00 | 10,048.49 | 44,209.00 | (1,026.00) | -2.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 29,012.00 | 29,012.00 | 7,542.72 | 30,320.00 | (1,308.00) | -4.5% |
| Health and Welfare Benefits | | 3401-3402 | 105,667.00 | 105,667.00 | 31,846.63 | 114,611.00 | (8,944.00) | -8.5% |
| Unemployment Insurance | | 3501-3502 | 6,498.00 | 6,498.00 | 1,887.94 | 6,980.00 | (482.00) | -7.4% |
| Workers' Compensation | | 3601-3602 | 12,997.00 | 12,997.00 | 3,644.87 | 13,957.00 | (960.00) | -7.4% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 1,088.00 | 1,088.00 | 296.52 | 1,088.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 433,531.00 | 433,531.00 | 119,383.67 | 452,987.00 | (19,456.00) | -4.5% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 235,325.00 | 235,325.00 | 98,448.11 | 260,749.00 | (25,424.00) | -10.8% |
| Noncapitalized Equipment | | 4400 | 22,100.00 | 22,100.00 | 44,047.94 | 81,350.00 | (59,250.00) | -268.1% |
| Food | | 4700 | 0.00 | 0.00 | 550.66 | 551.00 | (551.00) | New |
| TOTAL, BOOKS AND SUPPLIES | | | 257,425.00 | 257,425.00 | 143,046.71 | 342,650.00 | (85,225.00) | -33.1% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 11,100.00 | 11,100.00 | 1,075.65 | 11,100.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 3,110.00 | 3,110.00 | 5,084.00 | 5,284.00 | (2,174.00) | -69.9% |
| Insurance | | 5400-5450 | 37,288.00 | 37,288.00 | 21,712.00 | 52,629.00 | (15,341.00) | -41.1% |
| Operations and Housekeeping Services | | 5500 | 13,464.00 | 13,464.00 | 3,226.90 | 13,464.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 137,325.00 | 137,325.00 | 42,333.81 | 163,294.00 | (25,969.00) | -18.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | | | | |
| Operating Expenditures | | 5800 | 563,279.00 | 563,279.00 | 110,457.89 | 616,941.00 | (53,662.00) | -9.5% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 765,566.00 | 765,566.00 | 183,890.25 | 862,712.00 | (97,146.00) | -12.7% |
| DEPRECIATION AND AMORTIZATION | | | | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Amortization Expense—Lease Assets | | 6910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 2,803,050.00 | 2,803,050.00 | 824,920.35 | 3,102,389.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2022-23 Projected Totals |
|--------------------------------|---|--------------------------|
| 3216 | Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve | 639.00 |
| 3218 | Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve | 115.00 |
| 6053 | Emergency Needs | |
| 6053 | Child Dev : Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants | 27,879.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 5,171.00 |
| 6300 | Lottery: Instructional Materials | 1,076.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 174,625.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 1,789.00 |
| 7435 | Learning Recovery Emergency Block Grant | 48,770.00 |
| Total, Restricted Net Position | | 260,064.00 |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 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) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 291.00 | 291.00 | 301.74 | 301.74 | 10.74 | 4.0% |
| 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) | 291.00 | 291.00 | 301.74 | 301.74 | 10.74 | 4.0% |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b. Juvenile Halls, Homes, and Camps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| f. Total, Charter School Funded County Program ADA | | | | | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|--|--|--|--|-----------------------------|--|
| Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 291.00 | 291.00 | 301.74 | 301.74 | 10.74 | 4.0% |

Harvest Ridge Cooperative Charter
 First Interim
 Cashflow Worksheet
 BUDGET YEAR (1)

| Description | Object | Beginning Balances/Ref. | July | August | September | October | November | December | January | February | March | April | May | June | Accruals | Adjustments | Total | Budget |
|-----------------------------|-----------|-------------------------|------------|------------|------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|--------------|--------------|
| DNTH OF (Enter Month Name) | | | | | | | | | | | | | | | | | | |
| A. BEGINNING CASH | | | 749,002.00 | 625,851.00 | 347,045.00 | 431,476.00 | 304,246.00 | 241,242.00 | 392,442.00 | 305,178.00 | 193,929.00 | 444,150.00 | 504,388.00 | 461,870.00 | | | | |
| B. RECEIPTS | | | | | | | | | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 88,424.00 | 88,424.00 | 335,335.00 | 159,163.00 | 159,163.00 | 335,335.00 | 159,163.00 | 159,163.00 | 455,717.00 | 226,365.00 | 226,365.00 | 450,715.00 | 0.00 | | 2,843,332.00 | 2,843,332.00 |
| Property Taxes | 8020-8079 | | | | | | | | | | | | | | 0.00 | | 0.00 | 0.00 |
| Miscellaneous Funds | 8080-8099 | | | 10,406.00 | 20,812.00 | 13,875.00 | 13,875.00 | 13,875.00 | 13,875.00 | 13,875.00 | 32,680.00 | 16,340.00 | 16,340.00 | 16,340.00 | 16,339.00 | | 198,632.00 | 198,632.00 |
| Federal Revenue | 8100-8299 | | | 37,110.00 | | 1,178.00 | | | 6,878.00 | | | | | | | | 45,166.00 | 45,166.00 |
| Other State Revenue | 8300-8599 | | | 27,809.00 | | 1,641.00 | 47,047.00 | 87,213.00 | 18,043.00 | 936.00 | 47,047.00 | 102,756.00 | | 15,543.00 | 15,543.00 | | 363,578.00 | 363,578.00 |
| Other Local Revenue | 8600-8799 | | 454.00 | 347.00 | 2,408.00 | 601.00 | 261.00 | 261.00 | 261.00 | 261.00 | 261.00 | 261.00 | 261.00 | 263.00 | | | 5,900.00 | 5,900.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | | | | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | | 88,878.00 | 164,096.00 | 358,555.00 | 176,458.00 | 220,346.00 | 436,684.00 | 198,220.00 | 174,235.00 | 535,705.00 | 345,722.00 | 242,966.00 | 482,861.00 | 31,882.00 | 0.00 | 3,456,608.00 | 3,456,608.00 |
| C. DISBURSEMENTS | | | | | | | | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 8,154.00 | 104,219.00 | 118,682.00 | 122,442.00 | 121,514.00 | 121,514.00 | 121,514.00 | 121,514.00 | 121,514.00 | 121,514.00 | 121,514.00 | 121,513.00 | 0.00 | | 1,325,608.00 | 1,325,608.00 |
| Classified Salaries | 2000-2999 | | 4,361.00 | 4,361.00 | 5,332.00 | 11,049.00 | 11,665.00 | 11,665.00 | 11,665.00 | 11,665.00 | 11,665.00 | 11,665.00 | 11,665.00 | 11,674.00 | | | 118,432.00 | 118,432.00 |
| Employee Benefits | 3000-3999 | | 4,689.00 | 35,195.00 | 38,679.00 | 40,820.00 | 41,701.00 | 41,701.00 | 41,701.00 | 41,701.00 | 41,701.00 | 41,701.00 | 41,701.00 | 41,697.00 | | | 452,987.00 | 452,987.00 |
| Books and Supplies | 4000-4999 | | 3,052.00 | 26,767.00 | 51,729.00 | 61,499.00 | 24,325.00 | 24,325.00 | 24,325.00 | 24,325.00 | 24,325.00 | 24,325.00 | 24,325.00 | 24,328.00 | 5,000.00 | | 342,650.00 | 342,650.00 |
| Services | 5000-5999 | | 54,617.00 | 29,604.00 | 54,244.00 | 45,426.00 | 55,617.00 | 55,617.00 | 55,617.00 | 55,617.00 | 55,617.00 | 55,617.00 | 55,617.00 | 55,617.00 | 233,885.00 | | 862,712.00 | 862,712.00 |
| Capital Outlay | 6000-6599 | | | | 11,030.00 | (11,030.00) | | | | | | | | | | | 0.00 | 0.00 |
| Other Outgo | 7000-7499 | | | | | | | | | | | | | | | | 0.00 | 0.00 |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | | | | | | | | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | | | | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | | 74,873.00 | 200,146.00 | 279,696.00 | 270,206.00 | 254,822.00 | 254,822.00 | 254,822.00 | 254,822.00 | 254,822.00 | 254,822.00 | 254,822.00 | 254,829.00 | 238,885.00 | 0.00 | 3,102,389.00 | 3,102,389.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | | | | | | | | | |
| Assets and Deferred Outflow | | | | | | | | | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | 362,479.00 | 70.00 | 36,276.00 | (2,820.00) | 2,134.00 | | | | | | | | | | 398,139.00 | |
| Due From Other Funds | 9310 | | | | | | | | | | | | | | | | 0.00 | |

| | | | | | | | | | | | | | | | | | | | |
|---|-----------|------|--------------|--------------|------------|--------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|--------------|------|------|--------------|------------|
| Stores | 9320 | | | | | | | | | | | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | 30,929.00 | | | | | | | | | | | | | | | 30,929.00 | |
| Other Current Assets | 9340 | | | | | | | | | | | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | | | | | | | | | | | 0.00 | 0.00 |
| Deferred Outflows of Resources | 9490 | | | | | | | | | | | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 393,408.00 | 70.00 | 36,276.00 | (2,820.00) | 2,134.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 429,068.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 530,564.00 | 177,907.00 | 30,704.00 | 30,662.00 | 30,662.00 | 30,662.00 | 30,662.00 | 30,662.00 | 30,662.00 | 30,662.00 | 30,662.00 | 30,662.00 | 30,693.00 | | | 1,015,164.00 | |
| Due To Other Funds | 9610 | | | | | | | | | | | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | | | | | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | 64,919.00 | | | | | | | | | | | | | | 64,919.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | | | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 530,564.00 | 242,826.00 | 30,704.00 | 30,662.00 | 30,662.00 | 30,662.00 | 30,662.00 | 30,662.00 | 30,662.00 | 30,662.00 | 30,662.00 | 30,693.00 | 0.00 | 0.00 | 0.00 | 1,080,083.00 | |
| Nonoperating | | | | | | | | | | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | | | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET IT | | 0.00 | (137,156.00) | (242,756.00) | 5,572.00 | (33,482.00) | (28,528.00) | (30,662.00) | (30,662.00) | (30,662.00) | (30,662.00) | (30,662.00) | (30,662.00) | (30,693.00) | 0.00 | 0.00 | 0.00 | (651,015.00) | |
| E. NET INCREASE/DECREASE | | | (123,151.00) | (278,806.00) | 84,431.00 | (127,230.00) | (63,004.00) | 151,200.00 | (87,264.00) | (111,249.00) | 250,221.00 | 60,238.00 | (42,518.00) | 197,339.00 | (207,003.00) | 0.00 | 0.00 | (296,796.00) | 354,219.00 |
| F. ENDING CASH (A + E) | | | 625,851.00 | 347,045.00 | 431,476.00 | 304,246.00 | 241,242.00 | 392,442.00 | 305,178.00 | 193,929.00 | 444,150.00 | 504,388.00 | 461,870.00 | 659,209.00 | | | | | |
| G. ENDING CASH, PLUS CASH | | | | | | | | | | | | | | | | | | 452,206.00 | |

Part I - General Administrative Share of Plant Services Costs

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

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

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

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,897,027.00

C. Percentage of Plant Services Costs Attributable to General Administration

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

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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) 111,699.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
 (Function 7700, objects 1000-5999, minus Line B10) 0.00

| | |
|---|------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 0.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 111,699.00 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 0.00 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 111,699.00 |

B. Base Costs

| | |
|--|--------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 2,395,952.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 290,189.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 12,253.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 0.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 40,715.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 136,116.00 |
| 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) | 114,914.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 2,990,139.00 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

| | |
|---|-------|
| (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19) | 3.74% |
|---|-------|

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) | 3.74% |
|---|-------|

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) | 111,699.00 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | 0.00 |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.99%) times Part III, Line B19); zero if negative | 0.00 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.99%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive | 0.00 |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | 0.00 |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | 0.00 |

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

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|--|-----------|
|------|----------|--|--|-----------|

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2022-23 Expenditures |
|---|---|---------------------------------|---|---|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 3,102,389.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 44,412.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 0.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| 6. All Other Financing Uses | All | 9100, 9200 | 7699, 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | 0.00 |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 0.00 |
| D. Plus additional MOE expenditures: | | | 1000-7143, 7300-7439 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. | | | 0.00 |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 3,057,977.00 |
| Section II - Expenditures Per ADA | | | | 2022-23 Annual ADA/Exps. Per ADA |
| A. Average Daily Attendance (Form AI, Column C, Line C9)* | | | | 301.74 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | | | 10,134.48 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | Total | | | Per ADA |
| A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 1,851,927.80 | | | 10,318.30 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | | | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 1,851,927.80 | | | 10,318.30 |
| B. Required effort (Line A.2 times 90%) | 1,666,735.02 | | | 9,286.47 |

| | | |
|---|--------------|-----------|
| C. Current year expenditures (Line I.E and Line II.B) | 3,057,977.00 | 10,134.48 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
|--|--------------------|----------------------|
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

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

Harvest Ridge Cooperative Charter

Placer County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Harvest Ridge Cooperative Charter

Placer County

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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Harvest Ridge Cooperative Charter

Placer County

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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS