

LARKSPUR-CORTE MADERA SCHOOL DISTRICT

230 Doherty, Larkspur CA 94939 (415) 927-6960 www.lcmschools.org

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2022-2023 FIRST INTERIM

December 14, 2022



2022-202 FIRST INTERIM

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To: Dr. Brett Geithman, Superintendent
From: Paula Rigney, Chief Business Official
Date: December 14, 2022
Re: 2022-23 First Interim – All Funds

BUDGET NEWS

The Governor’s 2022-2023 Budget was approved in June, 2022. The revised state budget, as it impacts education, was similar in nature to the May Revise proposal, with small conservative changes as to how the one-time funds would be dispersed (specific grants, general fund restricted one-time funds, Preschool/TK funding, Expanded Learning Opportunities, Learning Recovery Emergency Block Grant, Art/Music/Instructional Materials/Discretionary Block Grant, etc.), the STRS/PERS implemented rates at the state level and an additional COLA toward the LCFF specific to each grade span. Local educational leaders can look forward to increased revenues that will help them expand access to high-quality educational and support services to California’s 5.8 million students, including programs to accelerate and enrich academic learning. The significant investments in the current state budget—namely, the increased ongoing education spending obligations—can create out-year risks for the state and for local leaders if the economic assumptions underlying the approved budget prove tenuous. Districts should incorporate local factors into building their budgets. The Governor’s office, Fiscal Crisis and Management Assistance Team (FCMAT), and School Services of California are all advising school districts to budget conservatively and cautiously when forecasting future budgets.

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

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

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



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

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

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

ASSUMPTIONS

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

Revenue Assumptions:

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



- Significant decrease in enrollment in 2022-23 (drop of 67.2 ADA from previous year, total loss of 268.8 ADA since 2019-20) and then projecting flat enrollment for the out years
- 96% ADA to enrollment
- COLA to LCFF Base:
 - 2022-23 6.56% plus COLA to LCFF specific for each grade span
 - 2023-24 5.38%
 - 2024-25 4.02%
- SPARK contribution projected of \$1,250,987 for 2022-23 through 2024-25 ~ Subject to change based on final 2022-23 donations
- Lottery revenues projected at \$170/ADA (unrestricted) and \$67/ADA (restricted) for current year, 2022-23 funding levels through 2024-25
- Mandated Block Grant projected funded:
 - 2022-23 \$34.94 per ADA
 - 2023-24 \$36.82 per ADA
 - 2024-25 \$38.30 per ADA
- Federal revenues projected with current 2022-23 allocation and estimated 12% reduction through 2024-25
- Special Education projected to be flat funded from 2022-23 through 2024-25
- Parcel tax projected at current number of parcels with 5% escalation from 2022-23 through 2024-25
- Lease revenue based upon current signed leases from 2022-23 through 2024-25
- Local revenues based on current budgeted facility rentals from 2022-23 through 2024-25

Expenditure Assumptions:

- Staffing Assumptions
 - Step and Column included
 - 2022-23 2.25% increase on salary schedule
 - 2023-24 0.00% increase on salary schedule
 - 2024-25 0.00% increase on salary schedule
 -
 - Staffing included in 2022-23
 - 85.05 FTE CTA
 - 38.13 FTE CSEA
 - 4.0 FTE Confidential Classified
 - 6.8 FTE Certificated Administration
 - 1.5 FTE Classified Administration
 - 2.0 FTE Non-Represented
 - Staffing in 2023-24
 - Currently the same as 2022-23 but subject to change based on the District's fiscal solvency and needs
 - Staffing in 2024-25
 - Currently the same as 2022-23 but subject to change based on the District's fiscal solvency and needs
- STRS and PERS Rates:
 - Based on the current enacted legislation and budget adoption



- STRS: 19.1% in 2022-23, 19.1% in 2023-24, 19.1% 2024-25
- PERS: 25.37% in 2022-23, 25.20% in 2023-24, 24.60% 2024-25
- Operational expenditures are based on the current rates, contracts, agreements, MOU's, etc.
 - Addition of one-time expenditures in 2022-23 through 2023-24 from funds awarded in 2022 (Federal Safety Grant, 2022 Art/Music/Instructional Materials/Discretionary Block Grant, 2022 Learning Recovery Block Grant)
- Please note, the current MYP does not reflect budgeting for any possible additional requirements imposed by the health department and/or CDC.

GENERAL FUND

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

Local Control Funding Formula (LCFF) Revenues: \$14,575,999

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

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

Federal Funding: \$328,887

Federal funding consists of \$221,712 in Special Education Funding, \$14,150 ESSER Funding, \$93,025 in Elementary and Secondary Education Act (ESEA; Title I, II, III and IV) funding.

State Funding: \$3,064,182

The implementation of LCFF has reduced the number of state categorical programs. The District's remaining state funding is limited to Lottery funding of \$396,297, Mandated Cost Block Grant of \$51,624, Classified School Employees Summer Assistance Program of \$35,717 and state mental health funding of \$225,833 (increase due to some one-time funds). The 2022-23 state budget also apportioned one-time funded in the 2022 Art/Music/Instructional Materials/Discretionary Block Grant of \$865,313 and the 2022 Learning Recovery Emergency Block Grant of \$382,247.

Another change in State funding comes in the form of an accounting change. The STRS payments that the State makes "on behalf" of school district employees is now recorded as an expense, and recorded as equal state revenue as well. There is no net impact of this change in



accounting (an \$1,130,550 increase to both State Revenue and STRS expense), with the exception of a slightly increased reserve for economic uncertainties, which is calculated based upon total expenditures.

Local Funding: \$6,686,117

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

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

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

The local Special Education Local Plan Authority (SELPA) chapter has updated its contribution to the General Fund to \$934,121, based upon current budget development meetings and average daily attendance reporting.

General Fund Expenditures

Employee salaries and benefits equal 81.11% of the District's expenditures. The remaining 18.89% of the budget funds goes to contracted services, supplies and materials, capital outlay, and other expenses. Elementary school districts are required by law to spend at least 60% of total expenditures on classroom-related expenses, including teachers and student support staff. The District maintains a percentage well over 60%.

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

OTHER FUNDS

The Cafeteria Fund (Fund 13) is budgeted based on historical operations using current reimbursement rates, indirect cost rates, and anticipated food services contract rates for 2022-23. The District started the process of reviewing the current food program and future programs at the start of the 2017-18 school year. A significant amount of time was invested by District staff and the Health and Wellness Committee to examine the current program. The District will be extending the agreement for one more year with the current food service management company.

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



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

Attachments

- 1) **Key Budget Assumptions** – All significant budget assumptions used to create the budget and multi-year projections (MYP).
 - Planning Factors for 2022-23 and MYPs**
Key planning factors for LEAs to incorporate into their 2022-23 budgets and MYPs are listed in the Marin County Office of Education Common Message (attached) and are based on the Governor's final Adopted Budget. In addition, LEAs should take into consideration any local statutory adjustments that may affect their budget, such as minimum wage adjustments, residential and commercial property tax loss, and local reserve levels, etc.
- 2) **2022-23 First Interim for the General Fund** – An updated budget for 2022-23 which projects how the District will close out the year and the summary of the General Fund budget for 2022-23. This is presented in the SACS alternative form.
- 3) **2022-23 through 2024-25 MYP** – As required by AB 1200, the MYP is a projection of 2022-23 and the subsequent two years. This projection supports the assumption that the District can meet its financial obligations for the budget year, as well as the two subsequent years.
- 4) **Marin Common Message** – Marin County Office of Education's summary of the Governor's May Revise and budget recommendations.
- 5) **Additional Budget Reference Materials:**
 - a. School Services of California (SSC) 2022-23 Financial Projection Dartboard for the 2022-23 Enacted State Budget
 - b. School Services of California (SSC) 2022-23 First Interim Report Considerations
 - c. School Services of California (SSC) Fiscal Report of Legislative Analyst's Office (LAO) Issues Bright Forecast, Increased Funding for K-12
 - d. Legislative Analyst's Office (LAO) Fiscal Outlook of California's Fiscal Outlook for the 2022-23 Budget
 - e. LAO Fiscal Outlook for Schools and CC November 11 16 2022
 - f. UCLA Forecast Too Cold or Just Right (SSC)
 - g. School Services of California (SSC) Declining Enrollment the New Reality
 - h. FCMAT Alert Managing Local Reserves Under the Cap
 - i. Marin County Office of Education (MCOE) Budget Adoption Approval Letter

LARKSPUR-CORTE MADERA SCHOOL DISTRICT

2022-23 General Fund Budget



KEY BUDGET ASSUMPTIONS

2022-23 First Interim
December 14, 2022

The following Budget Assumptions are based on the Governor’s 2022-2023 Adopted Budget and Governor’s Workshop by School Services of California (SSC) (July 2022 Workshop/September 2022 Updated Dart Board), Education Coalition (California School Boards Association, Association of California School Administrators, California Association of School Business Officials), Legislative Analyst’s Office, State Department of Finance, and Marin County Office of Education Common Message.

2022-23 General Fund Basic Aid Funded

REVENUES

- Local Control Funding Formula (LCFF) revenue of \$14,575,999 (5.28% property tax growth from previous year) is based upon the Governor’s 2022-23 Budget Adoption LCFF calculator with the following assumptions. The gap funding percentage is the percentage of the “gap” between the current funding level and the proposed full implementation funding level under LCFF:

| ADA | ADA % | LCFF Funding | COLA | Unduplicated % |
|----------|-------|--------------|----------------------------|----------------|
| 1423.41* | 96.0% | 100% | 6.56% + LCFF Investment | 11.40% |

- Federal Revenue \$328,887 (slight increase in estimated budget adoption allocation in Title I-IV)
- Other State Revenue of \$3,064,182 (one-time funding 2022-23 Art/Music/Instructional Materials Discretionary Block Grant, Learning Recovery Emergency Block Grant, and State Special Education One-Time)
- Other Local Revenues \$6,686,117
 - Parcel Taxes approved for \$3,664,570
 - SPARK funding approved for \$1,250,987 (subject to change)
 - SELPA funding approved for \$934,121
 - Leases/Rentals/Interest anticipated funding of \$836,439

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

EXPENDITURES

Salaries & Benefits: \$19,342,604

- Projected salaries (step and column) based upon current staffing and placement/hiring as of October 30, 2022
 - 2022-2023 2.25% salary schedule
- Health and Welfare benefit cap of \$11,250, based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 19.1% based upon STRS adopted rate
- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increased to 25.37% based upon PERS adopted rate
- Workers' Compensation rate increased to 2.043% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.5%) are based upon actual rates

Non-Salary Accounts: \$4,504,895

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

RESERVES

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

**2023-24 General Fund
Basic Aid Funded**

REVENUES

- Local Control Funding Formula revenue of \$15,058,702 (estimated 4.0% property tax growth from previous year) is based upon the Governor's 2022-23 Proposed Budget LCFF calculator with the following assumptions (conservatively, declining enrollment has been included):

| ADA | ADA % | LCFF Funding | COLA | Unduplicated % |
|----------|-------|--------------|-------|----------------|
| 1335.45* | 96.0% | 100% | 5.38% | 10.52% |

- Federal Revenue \$304,774 (estimated 12% decrease in Title I-IV, no additional one-time funding)
- Other State Revenue of \$1,724,850

- Other Local Revenues of \$6,876,146
 - Parcel Taxes approved for \$3,847,799
 - SPARK funding projection of \$1,250,987 (subject to change)
 - SELPA funding projection of \$934,121
 - Leases/Rentals/Interest anticipated funding of \$843,239

EXPENDITURES

Salaries & Benefits: \$21,507,283

- Projected salaries (step and column) based upon staffing and placement/hiring as of October 30, 2022 from the 2022-23 fiscal year
 - 2023-2024 0.0% salary schedule
- Health and Welfare benefit cap of \$11,250, based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 19.1% based upon STRS adopted rate
- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increased to 25.20% based upon PERS adopted rate
- Workers' Compensation rate increased to 2.043% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.5%; anticipated to be lowered to .2%) are based upon current rates

Non-Salary accounts: \$4,451,234

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

RESERVES

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

**2024-25 General Fund
Basic Aid Funded**

REVENUES

- Local Control Funding Formula revenue of \$15,510,136 (estimated 4.0% property tax growth from previous year) is based upon the Governor's 2022-23 Budget Adoption LCFF calculator with the following assumptions (conservatively, declining enrollment has been included):

| ADA | ADA % | LCFF Funding | COLA | Unduplicated % |
|----------|-------|--------------|-------|----------------|
| 1246.52* | 96.0% | 100% | 4.02% | 9.65% |

- Federal Revenue \$296,007 (estimated 12% decrease Title I-IV, no additional one-time funding)
- Other State Revenue of \$1,679,366
- Other Local Revenues of \$7,075,422
 - Parcel Taxes approved for \$4,040,188
 - SPARK funding commitment projection of \$1,250,987 (subject to change)
 - SELPA funding projection of \$934,121
 - Leases/Rentals/Interest anticipated funding of \$850,125

EXPENDITURES

Salaries & Benefits: \$20,854,827

- Projected salaries (step and column) based upon staffing and placement/hiring as of October 30, 2022 from the 2022-23 fiscal year
 - 2024-2025 0.00% salary schedule increase
- Health and Welfare \$11,250 cap based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 19.1% based upon STRS adopted rate
- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increased to 24.60% based upon PERS adopted rate
- Workers' Compensation rate increased to 2.043% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (0.5%; anticipated to be lowered to .2%) are based upon current rates

Non-Salary accounts \$4,130,904

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

RESERVES

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

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Paula F Rigney Telephone: 415-927-6960
Title: CBO E-mail: prigney@lcmcschools.org

Criteria and Standards Review Summary

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

| CRITERIA AND STANDARDS | | | Met | Not Met |
|---|--|--|------------|----------------|
| 1 | Average Daily Attendance | Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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? | | X |
| S7b | Other Self-insurance Benefits | Does the district operate any self-insurance programs (e.g., workers' compensation)? | X | |
| | | • If yes, have there been changes since 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: | | |
| | | • Certificated? (Section S8A, Line 1b) | X | |
| | | • Classified? (Section S8B, Line 1b) | X | |
| | | • Management/supervisor/confidential? (Section S8C, Line 1b) | n/a | |
| 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 | |

Larkspur-Corte Madera
 First Interim
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 Table of Contents
 21 65367 0000000
 Form TCI

G = General Ledger Data; S = Supplemental Data

| Data Supplied For: | | | | | |
|--------------------|---|-------------------------|---|-------------------------|--------------------------|
| Form | Description | 2022-23 Original Budget | 2022-23 Board Approved Operating Budget | 2022-23 Actuals to Date | 2022-23 Projected Totals |
| 011 | General Fund/County School Service Fund | GS | GS | GS | GS |
| 081 | Student Activity Special Revenue Fund | G | G | G | G |
| 091 | Charter Schools Special Revenue Fund | | | | |
| 101 | Special Education Pass-Through Fund | | | | |
| 111 | Adult Education Fund | | | | |
| 121 | Child Development Fund | | | | |
| 131 | Cafeteria Special Revenue Fund | G | G | G | G |
| 141 | Deferred Maintenance Fund | G | G | G | G |
| 151 | Pupil Transportation Equipment Fund | | | | |
| 171 | Special Reserve Fund for Other Than Capital Outlay Projects | | | | |
| 181 | School Bus Emissions Reduction Fund | | | | |
| 191 | Foundation Special Revenue Fund | | | | |
| 201 | Special Reserve Fund for Postemployment Benefits | | | | |
| 211 | Building Fund | G | G | G | G |
| 251 | Capital Facilities Fund | G | G | G | G |
| 301 | State School Building Lease-Purchase Fund | | | | |
| 351 | County School Facilities Fund | G | G | G | G |
| 401 | Special Reserve Fund for Capital Outlay Projects | | | | |
| 491 | Capital Project Fund for Blended Component Units | | | | |
| 511 | Bond Interest and Redemption Fund | G | G | G | G |
| 521 | Debt Service Fund for Blended Component Units | | | | |
| 531 | Tax Override Fund | | | | |
| 561 | Debt Service Fund | | | | |
| 571 | Foundation Permanent Fund | | | | |
| 611 | Cafeteria Enterprise Fund | | | | |
| 621 | Charter Schools Enterprise Fund | | | | |
| 631 | Other Enterprise Fund | | | | |
| 661 | Warehouse Revolving Fund | | | | |
| 671 | Self-Insurance Fund | | | | |
| 711 | Retiree Benefit Fund | | | | |
| 731 | Foundation Private-Purpose Trust Fund | | | | |
| 761 | Warrant/Pass-Through Fund | | | | |
| 951 | Student Body Fund | | | | |
| AI | Average Daily Attendance | S | S | | S |
| CASH | Cashflow Worksheet | | | | |
| 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 | | | | |
| 01CSI | Criteria and Standards Review | | | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 14,313,569.00 | 14,313,569.00 | 1,542,557.90 | 14,575,999.00 | 262,430.00 | 1.8% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 279,171.36 | 279,171.36 | 46,502.57 | 325,530.00 | 46,358.64 | 16.6% |
| 4) Other Local Revenue | | 8600-8799 | 804,304.21 | 804,304.21 | 451,747.49 | 836,439.36 | 32,135.15 | 4.0% |
| 5) TOTAL, REVENUES | | | 15,397,044.57 | 15,397,044.57 | 2,040,807.96 | 15,737,968.36 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 4,557,447.00 | 4,557,447.00 | 1,832,710.60 | 4,117,598.00 | 439,849.00 | 9.7% |
| 2) Classified Salaries | | 2000-2999 | 2,008,313.00 | 2,008,313.00 | 603,232.66 | 2,101,371.00 | (93,058.00) | -4.6% |
| 3) Employee Benefits | | 3000-3999 | 3,432,083.00 | 3,432,083.00 | 1,000,929.55 | 3,282,538.00 | 149,545.00 | 4.4% |
| 4) Books and Supplies | | 4000-4999 | 168,963.00 | 168,963.00 | 66,256.80 | 177,915.00 | (8,952.00) | -5.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,548,048.75 | 1,548,048.75 | 454,978.88 | 1,706,204.59 | (158,155.84) | -10.2% |
| 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 | 32,245.00 | 32,245.00 | 8,264.73 | 34,230.00 | (1,985.00) | -6.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (31,251.00) | (31,251.00) | 0.00 | (43,581.00) | 12,330.00 | -39.5% |
| 9) TOTAL, EXPENDITURES | | | 11,715,848.75 | 11,715,848.75 | 3,966,373.22 | 11,376,275.59 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | |
| | | | 3,681,195.82 | 3,681,195.82 | (1,925,565.26) | 4,361,692.77 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (3,577,654.05) | (3,577,654.05) | 0.00 | (3,577,724.86) | (70.81) | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (3,577,654.05) | (3,577,654.05) | 0.00 | (3,577,724.86) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | | | |
| | | | 103,541.77 | 103,541.77 | (1,925,565.26) | 783,967.91 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,772,775.30 | 5,772,775.30 | | 7,048,149.37 | 1,275,374.07 | 22.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,772,775.30 | 5,772,775.30 | | 7,048,149.37 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,772,775.30 | 5,772,775.30 | | 7,048,149.37 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,876,317.07 | 5,876,317.07 | | 7,832,117.28 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 1,000.00 | 1,000.00 | | 1,000.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 312,000.00 | 312,000.00 | | 312,000.00 | | |
| OPEB liability, Deferred Maintenance reserve, Special Education reserve | 0000 | 9760 | 312,000.00 | | | | | |
| OPEB liability, Deferred Maintenance reserve, Special Education reserve | 0000 | 9760 | | 312,000.00 | | | | |
| OPEB liability, Deferred Maintenance reserve, Special Education reserve | 0000 | 9760 | | | | 312,000.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 5,563,317.07 | 5,563,317.07 | | 7,519,117.28 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 1,025,408.00 | 1,025,408.00 | 1,258,024.00 | 1,025,408.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 259,998.00 | 259,998.00 | 74,326.00 | 297,304.00 | 37,306.00 | 14.3% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 47,774.00 | 47,774.00 | 0.00 | 47,214.00 | (560.00) | -1.2% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 12,601,503.00 | 12,601,503.00 | 0.00 | 12,787,677.00 | 186,174.00 | 1.5% |
| Unsecured Roll Taxes | | 8042 | 232,394.00 | 232,394.00 | 195,461.77 | 236,377.00 | 3,983.00 | 1.7% |
| Prior Years' Taxes | | 8043 | 146,492.00 | 146,492.00 | 14,746.13 | 182,019.00 | 35,527.00 | 24.3% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 14,313,569.00 | 14,313,569.00 | 1,542,557.90 | 14,575,999.00 | 262,430.00 | 1.8% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 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) |
|--|--|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 14,313,569.00 | 14,313,569.00 | 1,542,557.90 | 14,575,999.00 | 262,430.00 | 1.8% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Mandated Costs Reimbursements | | 8550 | 45,422.00 | 45,422.00 | 0.00 | 51,624.00 | 6,202.00 | 13.7% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 211,898.00 | 211,898.00 | 46,502.57 | 251,175.00 | 39,277.00 | 18.5% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 21,851.36 | 21,851.36 | 0.00 | 22,731.00 | 879.64 | 4.0% |
| TOTAL, OTHER STATE REVENUE | | | 279,171.36 | 279,171.36 | 46,502.57 | 325,530.00 | 46,358.64 | 16.6% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 544,028.76 | 544,028.76 | 200,234.64 | 544,029.00 | .24 | 0.0% |
| Interest | | 8660 | 1,400.00 | 1,400.00 | 3,362.36 | 3,362.36 | 1,962.36 | 140.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 258,875.45 | 258,875.45 | 248,150.49 | 289,048.00 | 30,172.55 | 11.7% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 804,304.21 | 804,304.21 | 451,747.49 | 836,439.36 | 32,135.15 | 4.0% |
| TOTAL, REVENUES | | | 15,397,044.57 | 15,397,044.57 | 2,040,807.96 | 15,737,968.36 | 340,923.79 | 2.2% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 3,461,023.00 | 3,461,023.00 | 1,475,369.84 | 3,029,218.00 | 431,805.00 | 12.5% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,061,424.00 | 1,061,424.00 | 357,340.76 | 1,053,380.00 | 8,044.00 | 0.8% |
| Other Certificated Salaries | | 1900 | 35,000.00 | 35,000.00 | 0.00 | 35,000.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 4,557,447.00 | 4,557,447.00 | 1,832,710.60 | 4,117,598.00 | 439,849.00 | 9.7% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 31,309.00 | 31,309.00 | 6,902.40 | 31,309.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 864,373.00 | 864,373.00 | 253,023.11 | 856,851.00 | 7,522.00 | 0.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 192,056.00 | 192,056.00 | 64,018.68 | 192,056.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 846,400.00 | 846,400.00 | 242,555.47 | 881,727.00 | (35,327.00) | -4.2% |
| Other Classified Salaries | | 2900 | 74,175.00 | 74,175.00 | 36,733.00 | 139,428.00 | (65,253.00) | -88.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,008,313.00 | 2,008,313.00 | 603,232.66 | 2,101,371.00 | (93,058.00) | -4.6% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,253,833.00 | 1,253,833.00 | 338,021.26 | 1,184,195.00 | 69,638.00 | 5.6% |
| PERS | | 3201-3202 | 453,101.00 | 453,101.00 | 146,684.38 | 460,398.00 | (7,297.00) | -1.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 228,765.00 | 228,765.00 | 71,817.67 | 222,935.00 | 5,830.00 | 2.5% |
| Health and Welfare Benefits | | 3401-3402 | 946,173.00 | 946,173.00 | 217,013.91 | 876,645.00 | 69,528.00 | 7.3% |
| Unemployment Insurance | | 3501-3502 | 41,758.00 | 41,758.00 | 12,254.73 | 39,427.00 | 2,331.00 | 5.6% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Workers' Compensation | | 3601-3602 | 170,603.00 | 170,603.00 | 50,551.72 | 161,088.00 | 9,515.00 | 5.6% |
| OPEB, Allocated | | 3701-3702 | 58,502.00 | 58,502.00 | (1,662.30) | 58,502.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 279,348.00 | 279,348.00 | 166,248.18 | 279,348.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,432,083.00 | 3,432,083.00 | 1,000,929.55 | 3,282,538.00 | 149,545.00 | 4.4% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 9,000.00 | 9,000.00 | 7,500.00 | 9,000.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 25,000.00 | 25,000.00 | 5,069.92 | 25,000.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 122,963.00 | 122,963.00 | 43,119.86 | 131,915.00 | (8,952.00) | -7.3% |
| Noncapitalized Equipment | | 4400 | 12,000.00 | 12,000.00 | 10,567.02 | 12,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 168,963.00 | 168,963.00 | 66,256.80 | 177,915.00 | (8,952.00) | -5.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 273,600.00 | 273,600.00 | 17,999.99 | 278,600.00 | (5,000.00) | -1.8% |
| Dues and Memberships | | 5300 | 43,000.00 | 43,000.00 | 29,803.07 | 58,000.00 | (15,000.00) | -34.9% |
| Insurance | | 5400-5450 | 195,666.00 | 195,666.00 | 196,033.00 | 196,033.00 | (367.00) | -0.2% |
| Operations and Housekeeping Services | | 5500 | 243,721.00 | 243,721.00 | 57,431.69 | 243,721.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 22,750.00 | 22,750.00 | 1,702.20 | 22,750.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 712,511.75 | 712,511.75 | 133,448.68 | 850,300.59 | (137,788.84) | -19.3% |
| Communications | | 5900 | 56,800.00 | 56,800.00 | 18,560.25 | 56,800.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,548,048.75 | 1,548,048.75 | 454,978.88 | 1,706,204.59 | (158,155.84) | -10.2% |
| 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 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 32,245.00 | 32,245.00 | 8,264.73 | 34,230.00 | (1,985.00) | -6.2% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 32,245.00 | 32,245.00 | 8,264.73 | 34,230.00 | (1,985.00) | -6.2% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (31,251.00) | (31,251.00) | 0.00 | (43,581.00) | 12,330.00 | -39.5% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (31,251.00) | (31,251.00) | 0.00 | (43,581.00) | 12,330.00 | -39.5% |
| TOTAL, EXPENDITURES | | | 11,715,848.75 | 11,715,848.75 | 3,966,373.22 | 11,376,275.59 | 339,573.16 | 2.9% |
| 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 | 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 | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (3,577,654.05) | (3,577,654.05) | 0.00 | (3,577,724.86) | (70.81) | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (3,577,654.05) | (3,577,654.05) | 0.00 | (3,577,724.86) | (70.81) | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (3,577,654.05) | (3,577,654.05) | 0.00 | (3,577,724.86) | (70.81) | 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 320,396.00 | 320,396.00 | (1,068,279.78) | 328,886.60 | 8,490.60 | 2.7% |
| 3) Other State Revenue | | 8300-8599 | 1,336,922.00 | 1,336,922.00 | 259,679.37 | 2,738,653.00 | 1,401,731.00 | 104.8% |
| 4) Other Local Revenue | | 8600-8799 | 5,821,575.42 | 5,821,575.42 | 0.00 | 5,849,678.42 | 28,103.00 | 0.5% |
| 5) TOTAL, REVENUES | | | 7,478,893.42 | 7,478,893.42 | (808,600.41) | 8,917,218.02 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 5,565,783.00 | 5,565,783.00 | 856,055.30 | 5,721,317.00 | (155,534.00) | -2.8% |
| 2) Classified Salaries | | 2000-2999 | 1,303,591.00 | 1,303,591.00 | 317,512.57 | 1,223,467.00 | 80,124.00 | 6.1% |
| 3) Employee Benefits | | 3000-3999 | 2,790,312.00 | 2,790,312.00 | 408,065.55 | 2,896,313.28 | (106,001.28) | -3.8% |
| 4) Books and Supplies | | 4000-4999 | 290,889.19 | 290,889.19 | 224,419.72 | 470,906.17 | (180,016.98) | -61.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,150,516.28 | 1,150,516.28 | 139,159.67 | 1,607,142.40 | (456,626.12) | -39.7% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 3,402.57 | 23,000.00 | (23,000.00) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 470,405.00 | 470,405.00 | (52,094.25) | 485,497.00 | (15,092.00) | -3.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 31,251.00 | 31,251.00 | 0.00 | 43,581.00 | (12,330.00) | -39.5% |
| 9) TOTAL, EXPENDITURES | | | 11,602,747.47 | 11,602,747.47 | 1,896,521.13 | 12,471,223.85 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (4,123,854.05) | (4,123,854.05) | (2,705,121.54) | (3,554,005.83) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 3,577,654.05 | 3,577,654.05 | 0.00 | 3,577,724.86 | 70.81 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 3,577,654.05 | 3,577,654.05 | 0.00 | 3,577,724.86 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (546,200.00) | (546,200.00) | (2,705,121.54) | 23,719.03 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,381,271.76 | 1,381,271.76 | | 2,179,018.47 | 797,746.71 | 57.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,381,271.76 | 1,381,271.76 | | 2,179,018.47 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,381,271.76 | 1,381,271.76 | | 2,179,018.47 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 835,071.76 | 835,071.76 | | 2,202,737.50 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 835,072.00 | 835,072.00 | | 2,202,738.56 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (.24) | (.24) | | (1.06) | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF | | | | | | | | |
| (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|-----------------------|---------------------------|----------------------------|-------------------------|
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 205,290.00 | 205,290.00 | 0.00 | 205,290.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 16,422.00 | 16,422.00 | 0.00 | 16,422.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 46,650.00 | 46,650.00 | 0.00 | 41,550.00 | (5,100.00) | -10.9% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 19,547.00 | 19,547.00 | 0.00 | 18,777.00 | (770.00) | -3.9% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 9,684.00 | 9,684.00 | 0.00 | 11,314.00 | 1,630.00 | 16.8% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 14,003.00 | 14,003.00 | 0.00 | 11,384.00 | (2,619.00) | -18.7% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 8,800.00 | 8,800.00 | 0.00 | 10,000.00 | 1,200.00 | 13.6% |
| 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 | (1,068,279.78) | 14,149.60 | 14,149.60 | New |
| TOTAL, FEDERAL REVENUE | | | 320,396.00 | 320,396.00 | (1,068,279.78) | 328,886.60 | 8,490.60 | 2.7% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 84,499.00 | 84,499.00 | 50,551.37 | 98,993.00 | 14,494.00 | 17.2% |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 1,252,423.00 | 1,252,423.00 | 209,128.00 | 2,639,660.00 | 1,387,237.00 | 110.8% |
| TOTAL, OTHER STATE REVENUE | | | 1,336,922.00 | 1,336,922.00 | 259,679.37 | 2,738,653.00 | 1,401,731.00 | 104.8% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 3,675,122.00 | 3,675,122.00 | 0.00 | 3,664,570.00 | (10,552.00) | -0.3% |
| 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 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Other Local Revenue | | 8699 | 1,245,906.19 | 1,245,906.19 | 0.00 | 1,250,987.42 | 5,081.23 | 0.4% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 900,547.23 | 900,547.23 | 0.00 | 934,121.00 | 33,573.77 | 3.7% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,821,575.42 | 5,821,575.42 | 0.00 | 5,849,678.42 | 28,103.00 | 0.5% |
| TOTAL, REVENUES | | | 7,478,893.42 | 7,478,893.42 | (808,600.41) | 8,917,218.02 | 1,438,324.60 | 19.2% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 4,563,251.00 | 4,563,251.00 | 596,049.39 | 4,745,147.00 | (181,896.00) | -4.0% |
| Certificated Pupil Support Salaries | | 1200 | 820,864.00 | 820,864.00 | 207,204.45 | 814,402.00 | 6,462.00 | 0.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 181,668.00 | 181,668.00 | 52,801.46 | 161,768.00 | 19,900.00 | 11.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 5,565,783.00 | 5,565,783.00 | 856,055.30 | 5,721,317.00 | (155,534.00) | -2.8% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 854,092.60 | 854,092.60 | 161,228.51 | 721,836.60 | 132,256.00 | 15.5% |
| Classified Support Salaries | | 2200 | 183,328.50 | 183,328.50 | 66,419.48 | 188,445.50 | (5,117.00) | -2.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 152,399.00 | 152,399.00 | 50,799.68 | 152,399.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 32,788.90 | 32,788.90 | 12,470.20 | 53,794.90 | (21,006.00) | -64.1% |
| Other Classified Salaries | | 2900 | 80,982.00 | 80,982.00 | 26,594.70 | 106,991.00 | (26,009.00) | -32.1% |
| TOTAL, CLASSIFIED SALARIES | | | 1,303,591.00 | 1,303,591.00 | 317,512.57 | 1,223,467.00 | 80,124.00 | 6.1% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,705,486.00 | 1,705,486.00 | 159,559.84 | 1,760,545.28 | (55,059.28) | -3.2% |
| PERS | | 3201-3202 | 275,261.00 | 275,261.00 | 68,033.58 | 256,079.00 | 19,182.00 | 7.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 156,285.00 | 156,285.00 | 36,266.60 | 152,141.00 | 4,144.00 | 2.7% |
| Health and Welfare Benefits | | 3401-3402 | 548,274.00 | 548,274.00 | 114,097.83 | 617,599.00 | (69,325.00) | -12.6% |
| Unemployment Insurance | | 3501-3502 | 20,836.00 | 20,836.00 | 5,867.74 | 21,811.00 | (975.00) | -4.7% |
| Workers' Compensation | | 3601-3602 | 80,098.00 | 80,098.00 | 24,239.96 | 84,066.00 | (3,968.00) | -5.0% |
| 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 | 4,072.00 | 4,072.00 | 0.00 | 4,072.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,790,312.00 | 2,790,312.00 | 408,065.55 | 2,896,313.28 | (106,001.28) | -3.8% |
| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Approved Textbooks and Core Curricula Materials | | 4100 | 35,107.00 | 35,107.00 | 156,254.46 | 191,891.17 | (156,784.17) | -446.6% |
| Books and Other Reference Materials | | 4200 | 65,710.00 | 65,710.00 | 13,784.62 | 65,160.00 | 550.00 | 0.8% |
| Materials and Supplies | | 4300 | 188,071.19 | 188,071.19 | 53,568.81 | 204,855.00 | (16,783.81) | -8.9% |
| Noncapitalized Equipment | | 4400 | 2,001.00 | 2,001.00 | 811.83 | 9,000.00 | (6,999.00) | -349.8% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 290,889.19 | 290,889.19 | 224,419.72 | 470,906.17 | (180,016.98) | -61.9% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 237,091.00 | 237,091.00 | 28,896.13 | 250,541.00 | (13,450.00) | -5.7% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 81,602.28 | 81,602.28 | 77,671.77 | 133,000.00 | (51,397.72) | -63.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 831,823.00 | 831,823.00 | 32,591.77 | 1,223,601.40 | (391,778.40) | -47.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,150,516.28 | 1,150,516.28 | 139,159.67 | 1,607,142.40 | (456,626.12) | -39.7% |
| 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 | 3,402.57 | 23,000.00 | (23,000.00) | 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 | 3,402.57 | 23,000.00 | (23,000.00) | 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 | 179,387.00 | 179,387.00 | (71,603.25) | 179,387.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 291,018.00 | 291,018.00 | 19,509.00 | 306,110.00 | (15,092.00) | -5.2% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 470,405.00 | 470,405.00 | (52,094.25) | 485,497.00 | (15,092.00) | -3.2% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 31,251.00 | 31,251.00 | 0.00 | 43,581.00 | (12,330.00) | -39.5% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 31,251.00 | 31,251.00 | 0.00 | 43,581.00 | (12,330.00) | -39.5% |
| TOTAL, EXPENDITURES | | | 11,602,747.47 | 11,602,747.47 | 1,896,521.13 | 12,471,223.85 | (868,476.38) | -7.5% |
| 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% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 3,577,654.05 | 3,577,654.05 | 0.00 | 3,577,724.86 | 70.81 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 3,577,654.05 | 3,577,654.05 | 0.00 | 3,577,724.86 | 70.81 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 3,577,654.05 | 3,577,654.05 | 0.00 | 3,577,724.86 | (70.81) | 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 14,313,569.00 | 14,313,569.00 | 1,542,557.90 | 14,575,999.00 | 262,430.00 | 1.8% |
| 2) Federal Revenue | | 8100-8299 | 320,396.00 | 320,396.00 | (1,068,279.78) | 328,886.60 | 8,490.60 | 2.7% |
| 3) Other State Revenue | | 8300-8599 | 1,616,093.36 | 1,616,093.36 | 306,181.94 | 3,064,183.00 | 1,448,089.64 | 89.6% |
| 4) Other Local Revenue | | 8600-8799 | 6,625,879.63 | 6,625,879.63 | 451,747.49 | 6,686,117.78 | 60,238.15 | 0.9% |
| 5) TOTAL, REVENUES | | | 22,875,937.99 | 22,875,937.99 | 1,232,207.55 | 24,655,186.38 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 10,123,230.00 | 10,123,230.00 | 2,688,765.90 | 9,838,915.00 | 284,315.00 | 2.8% |
| 2) Classified Salaries | | 2000-2999 | 3,311,904.00 | 3,311,904.00 | 920,745.23 | 3,324,838.00 | (12,934.00) | -0.4% |
| 3) Employee Benefits | | 3000-3999 | 6,222,395.00 | 6,222,395.00 | 1,408,995.10 | 6,178,851.28 | 43,543.72 | 0.7% |
| 4) Books and Supplies | | 4000-4999 | 459,852.19 | 459,852.19 | 290,676.52 | 648,821.17 | (188,968.98) | -41.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,698,565.03 | 2,698,565.03 | 594,138.55 | 3,313,346.99 | (614,781.96) | -22.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 3,402.57 | 23,000.00 | (23,000.00) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 502,650.00 | 502,650.00 | (43,829.52) | 519,727.00 | (17,077.00) | -3.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 23,318,596.22 | 23,318,596.22 | 5,862,894.35 | 23,847,499.44 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (442,658.23) | (442,658.23) | (4,630,686.80) | 807,686.94 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (442,658.23) | (442,658.23) | (4,630,686.80) | 807,686.94 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,154,047.06 | 7,154,047.06 | | 9,227,167.84 | 2,073,120.78 | 29.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,154,047.06 | 7,154,047.06 | | 9,227,167.84 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,154,047.06 | 7,154,047.06 | | 9,227,167.84 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,711,388.83 | 6,711,388.83 | | 10,034,854.78 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 1,000.00 | 1,000.00 | | 1,000.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |

2022-23 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 835,072.00 | 835,072.00 | | 2,202,738.56 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 312,000.00 | 312,000.00 | | 312,000.00 | | |
| OPEB liability, Deferred Maintenance reserve, Special Education reserve | 0000 | 9760 | 312,000.00 | | | | | |
| OPEB liability, Deferred Maintenance reserve, Special Education reserve | 0000 | 9760 | | 312,000.00 | | | | |
| OPEB liability, Deferred Maintenance reserve, Special Education reserve | 0000 | 9760 | | | | 312,000.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 5,563,316.83 | 5,563,316.83 | | 7,519,116.22 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 1,025,408.00 | 1,025,408.00 | 1,258,024.00 | 1,025,408.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 259,998.00 | 259,998.00 | 74,326.00 | 297,304.00 | 37,306.00 | 14.3% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 47,774.00 | 47,774.00 | 0.00 | 47,214.00 | (560.00) | -1.2% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 12,601,503.00 | 12,601,503.00 | 0.00 | 12,787,677.00 | 186,174.00 | 1.5% |
| Unsecured Roll Taxes | | 8042 | 232,394.00 | 232,394.00 | 195,461.77 | 236,377.00 | 3,983.00 | 1.7% |
| Prior Years' Taxes | | 8043 | 146,492.00 | 146,492.00 | 14,746.13 | 182,019.00 | 35,527.00 | 24.3% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 14,313,569.00 | 14,313,569.00 | 1,542,557.90 | 14,575,999.00 | 262,430.00 | 1.8% |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 14,313,569.00 | 14,313,569.00 | 1,542,557.90 | 14,575,999.00 | 262,430.00 | 1.8% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 205,290.00 | 205,290.00 | 0.00 | 205,290.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 16,422.00 | 16,422.00 | 0.00 | 16,422.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 46,650.00 | 46,650.00 | 0.00 | 41,550.00 | (5,100.00) | -10.9% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 19,547.00 | 19,547.00 | 0.00 | 18,777.00 | (770.00) | -3.9% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 9,684.00 | 9,684.00 | 0.00 | 11,314.00 | 1,630.00 | 16.8% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 14,003.00 | 14,003.00 | 0.00 | 11,384.00 | (2,619.00) | -18.7% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | 8,800.00 | 8,800.00 | 0.00 | 10,000.00 | 1,200.00 | 13.6% |
| 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 | (1,068,279.78) | 14,149.60 | 14,149.60 | New |
| TOTAL, FEDERAL REVENUE | | | 320,396.00 | 320,396.00 | (1,068,279.78) | 328,886.60 | 8,490.60 | 2.7% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 45,422.00 | 45,422.00 | 0.00 | 51,624.00 | 6,202.00 | 13.7% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Lottery - Unrestricted and Instructional Materials | | 8560 | 296,397.00 | 296,397.00 | 97,053.94 | 350,168.00 | 53,771.00 | 18.1% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 1,274,274.36 | 1,274,274.36 | 209,128.00 | 2,662,391.00 | 1,388,116.64 | 108.9% |
| TOTAL, OTHER STATE REVENUE | | | 1,616,093.36 | 1,616,093.36 | 306,181.94 | 3,064,183.00 | 1,448,089.64 | 89.6% |
| 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 | 3,675,122.00 | 3,675,122.00 | 0.00 | 3,664,570.00 | (10,552.00) | -0.3% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 544,028.76 | 544,028.76 | 200,234.64 | 544,029.00 | .24 | 0.0% |
| Interest | | 8660 | 1,400.00 | 1,400.00 | 3,362.36 | 3,362.36 | 1,962.36 | 140.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 1,504,781.64 | 1,504,781.64 | 248,150.49 | 1,540,035.42 | 35,253.78 | 2.3% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 900,547.23 | 900,547.23 | 0.00 | 934,121.00 | 33,573.77 | 3.7% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,625,879.63 | 6,625,879.63 | 451,747.49 | 6,686,117.78 | 60,238.15 | 0.9% |
| TOTAL, REVENUES | | | 22,875,937.99 | 22,875,937.99 | 1,232,207.55 | 24,655,186.38 | 1,779,248.39 | 7.8% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 8,024,274.00 | 8,024,274.00 | 2,071,419.23 | 7,774,365.00 | 249,909.00 | 3.1% |
| Certificated Pupil Support Salaries | | 1200 | 820,864.00 | 820,864.00 | 207,204.45 | 814,402.00 | 6,462.00 | 0.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,243,092.00 | 1,243,092.00 | 410,142.22 | 1,215,148.00 | 27,944.00 | 2.2% |
| Other Certificated Salaries | | 1900 | 35,000.00 | 35,000.00 | 0.00 | 35,000.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 10,123,230.00 | 10,123,230.00 | 2,688,765.90 | 9,838,915.00 | 284,315.00 | 2.8% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 885,401.60 | 885,401.60 | 168,130.91 | 753,145.60 | 132,256.00 | 14.9% |
| Classified Support Salaries | | 2200 | 1,047,701.50 | 1,047,701.50 | 319,442.59 | 1,045,296.50 | 2,405.00 | 0.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 344,455.00 | 344,455.00 | 114,818.36 | 344,455.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 879,188.90 | 879,188.90 | 255,025.67 | 935,521.90 | (56,333.00) | -6.4% |
| Other Classified Salaries | | 2900 | 155,157.00 | 155,157.00 | 63,327.70 | 246,419.00 | (91,262.00) | -58.8% |
| TOTAL, CLASSIFIED SALARIES | | | 3,311,904.00 | 3,311,904.00 | 920,745.23 | 3,324,838.00 | (12,934.00) | -0.4% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 2,959,319.00 | 2,959,319.00 | 497,581.10 | 2,944,740.28 | 14,578.72 | 0.5% |
| PERS | | 3201-3202 | 728,362.00 | 728,362.00 | 214,717.96 | 716,477.00 | 11,885.00 | 1.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 385,050.00 | 385,050.00 | 108,084.27 | 375,076.00 | 9,974.00 | 2.6% |
| Health and Welfare Benefits | | 3401-3402 | 1,494,447.00 | 1,494,447.00 | 331,111.74 | 1,494,244.00 | 203.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 62,594.00 | 62,594.00 | 18,122.47 | 61,238.00 | 1,356.00 | 2.2% |

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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Workers' Compensation | | 3601-3602 | 250,701.00 | 250,701.00 | 74,791.68 | 245,154.00 | 5,547.00 | 2.2% |
| OPEB, Allocated | | 3701-3702 | 58,502.00 | 58,502.00 | (1,662.30) | 58,502.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 283,420.00 | 283,420.00 | 166,248.18 | 283,420.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 6,222,395.00 | 6,222,395.00 | 1,408,995.10 | 6,178,851.28 | 43,543.72 | 0.7% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 44,107.00 | 44,107.00 | 163,754.46 | 200,891.17 | (156,784.17) | -355.5% |
| Books and Other Reference Materials | | 4200 | 90,710.00 | 90,710.00 | 18,854.54 | 90,160.00 | 550.00 | 0.6% |
| Materials and Supplies | | 4300 | 311,034.19 | 311,034.19 | 96,688.67 | 336,770.00 | (25,735.81) | -8.3% |
| Noncapitalized Equipment | | 4400 | 14,001.00 | 14,001.00 | 11,378.85 | 21,000.00 | (6,999.00) | -50.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 459,852.19 | 459,852.19 | 290,676.52 | 648,821.17 | (188,968.98) | -41.1% |
| 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 | 510,691.00 | 510,691.00 | 46,896.12 | 529,141.00 | (18,450.00) | -3.6% |
| Dues and Memberships | | 5300 | 43,000.00 | 43,000.00 | 29,803.07 | 58,000.00 | (15,000.00) | -34.9% |
| Insurance | | 5400-5450 | 195,666.00 | 195,666.00 | 196,033.00 | 196,033.00 | (367.00) | -0.2% |
| Operations and Housekeeping Services | | 5500 | 243,721.00 | 243,721.00 | 57,431.69 | 243,721.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 104,352.28 | 104,352.28 | 79,373.97 | 155,750.00 | (51,397.72) | -49.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,544,334.75 | 1,544,334.75 | 166,040.45 | 2,073,901.99 | (529,567.24) | -34.3% |
| Communications | | 5900 | 56,800.00 | 56,800.00 | 18,560.25 | 56,800.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,698,565.03 | 2,698,565.03 | 594,138.55 | 3,313,346.99 | (614,781.96) | -22.8% |
| 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 | 3,402.57 | 23,000.00 | (23,000.00) | 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 | 3,402.57 | 23,000.00 | (23,000.00) | 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 | 179,387.00 | 179,387.00 | (71,603.25) | 179,387.00 | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Payments to County Offices | | 7142 | 291,018.00 | 291,018.00 | 19,509.00 | 306,110.00 | (15,092.00) | -5.2% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 32,245.00 | 32,245.00 | 8,264.73 | 34,230.00 | (1,985.00) | -6.2% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 502,650.00 | 502,650.00 | (43,829.52) | 519,727.00 | (17,077.00) | -3.4% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 23,318,596.22 | 23,318,596.22 | 5,862,894.35 | 23,847,499.44 | (528,903.22) | -2.3% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |

2022-23 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Projected Totals |
|---------------------------|--|-----------------------------|
| 2600 | Expanded Learning Opportunities Program | 94,050.00 |
| 3213 | Elementary and Secondary School Emergency Relief III (ESSER III) Fund | 93,567.88 |
| 3214 | Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss | 50,835.60 |
| 3305 | Special Ed: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement | 54,553.00 |
| 5810 | Other Restricted Federal | 578,324.78 |
| 6053 | Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants | 121,838.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 201,180.00 |
| 6300 | Lottery: Instructional Materials | 55,131.30 |
| 6547 | Special Education Early Intervention Preschool Grant | 87,945.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 865,313.00 |
| Total, Restricted Balance | | 2,202,738.56 |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| a) As of July 1 - Unaudited | | 9791 | 6,024.76 | 6,024.76 | | 2,620.97 | (3,403.79) | -56.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,024.76 | 6,024.76 | | 2,620.97 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,024.76 | 6,024.76 | | 2,620.97 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,024.76 | 6,024.76 | | 2,620.97 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 6,024.76 | 6,024.76 | | 2,620.97 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| REVENUES | | | | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 400,000.00 | 400,000.00 | 0.00 | 400,000.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 31,447.74 | 31,447.74 | 0.00 | 31,448.00 | .26 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 350.00 | 350.00 | 47.19 | 350.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 431,797.74 | 431,797.74 | 47.19 | 431,798.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 31,386.00 | 31,386.00 | 18,401.96 | 64,263.00 | (32,877.00) | -104.8% |
| 3) Employee Benefits | | 3000-3999 | 14,623.00 | 14,623.00 | 6,857.02 | 37,566.00 | (22,943.00) | -156.9% |
| 4) Books and Supplies | | 4000-4999 | 750.00 | 750.00 | 313.06 | 1,000.00 | (250.00) | -33.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 385,038.74 | 385,038.74 | 53,369.74 | 410,039.00 | (25,000.26) | -6.5% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 431,797.74 | 431,797.74 | 78,941.78 | 512,868.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | (78,894.59) | (81,070.00) | | |
| 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 | (78,894.59) | (81,070.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 614.00 | 614.00 | | 123,242.06 | 122,628.06 | 19,972.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 614.00 | 614.00 | | 123,242.06 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 614.00 | 614.00 | | 123,242.06 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 614.00 | 614.00 | | 42,172.06 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 614.00 | 614.00 | | 42,172.06 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 400,000.00 | 400,000.00 | 0.00 | 400,000.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 400,000.00 | 400,000.00 | 0.00 | 400,000.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 31,447.74 | 31,447.74 | 0.00 | 31,448.00 | .26 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 31,447.74 | 31,447.74 | 0.00 | 31,448.00 | .26 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 350.00 | 350.00 | 47.19 | 350.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 350.00 | 350.00 | 47.19 | 350.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 431,797.74 | 431,797.74 | 47.19 | 431,798.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 31,386.00 | 31,386.00 | 18,401.96 | 64,263.00 | (32,877.00) | -104.8% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 31,386.00 | 31,386.00 | 18,401.96 | 64,263.00 | (32,877.00) | -104.8% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 7,963.00 | 7,963.00 | 3,518.64 | 16,304.00 | (8,341.00) | -104.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,401.00 | 2,401.00 | 1,319.49 | 4,917.00 | (2,516.00) | -104.8% |
| Health and Welfare Benefits | | 3401-3402 | 3,461.00 | 3,461.00 | 1,548.18 | 14,711.00 | (11,250.00) | -325.1% |
| Unemployment Insurance | | 3501-3502 | 157.00 | 157.00 | 91.99 | 321.00 | (164.00) | -104.5% |
| Workers' Compensation | | 3601-3602 | 641.00 | 641.00 | 378.72 | 1,313.00 | (672.00) | -104.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 14,623.00 | 14,623.00 | 6,857.02 | 37,566.00 | (22,943.00) | -156.9% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 750.00 | 750.00 | 313.06 | 1,000.00 | (250.00) | -33.3% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 750.00 | 750.00 | 313.06 | 1,000.00 | (250.00) | -33.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 385,038.74 | 385,038.74 | 53,369.74 | 410,039.00 | (25,000.26) | -6.5% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 385,038.74 | 385,038.74 | 53,369.74 | 410,039.00 | (25,000.26) | -6.5% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 431,797.74 | 431,797.74 | 78,941.78 | 512,868.00 | | |
| 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) | 41,558.06 |
| 5810 | Other Restricted Federal | 614.00 |
| Total, Restricted Balance | | 42,172.06 |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 97,605.97 | | |
| Deferred Mnt. reserves | 0000 | 9780 | | | | 97,605.97 | | |
| 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 | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 60.00 | 60.00 | 51.85 | 60.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 60.00 | 60.00 | 51.85 | 60.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 60.00 | 60.00 | 51.85 | 60.00 | | |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 60.00 | 60.00 | 0.00 | 60.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | | | | |
| Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 60.00 | 60.00 | 0.00 | 60.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 60.00 | 60.00 | 0.00 | 60.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 10.00 | 10.00 | 6.56 | 10.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 10.00 | 10.00 | 6.56 | 10.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 10.00 | 10.00 | 0.00 | 10.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 10.00 | 10.00 | 0.00 | 10.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 6.56 | 0.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 6.56 | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | | 12,345.18 | 12,345.18 | 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 | | 12,345.18 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | | 12,345.18 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | | 12,345.18 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | | | | | | | |
| 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 | 0.00 | 0.00 | | 12,345.18 | | |
| Fund 21 | 0000 | 9780 | | | | 12,345.18 | | |
| 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 | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 10.00 | 10.00 | 6.56 | 10.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 10.00 | 10.00 | 6.56 | 10.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 10.00 | 10.00 | 6.56 | 10.00 | | |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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 Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 10.00 | 10.00 | 0.00 | 10.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 10.00 | 10.00 | 0.00 | 10.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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 | | | 10.00 | 10.00 | 0.00 | 10.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Building Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 34,196.41 | 34,196.41 | 9,984.41 | 34,247.00 | 50.59 | 0.1% |
| 5) TOTAL, REVENUES | | | 34,196.41 | 34,196.41 | 9,984.41 | 34,247.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,300.00 | 2,300.00 | 0.00 | 2,300.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 12,300.00 | 12,300.00 | 0.00 | 12,300.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 21,896.41 | 21,896.41 | 9,984.41 | 21,947.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 21,896.41 | 21,896.41 | 9,984.41 | 21,947.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 211,885.36 | 211,885.36 | | 229,688.54 | 17,803.18 | 8.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 211,885.36 | 211,885.36 | | 229,688.54 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 211,885.36 | 211,885.36 | | 229,688.54 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 233,781.77 | 233,781.77 | | 251,635.54 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 233,781.77 | 233,781.77 | | 251,635.54 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 75.00 | 75.00 | 123.54 | 125.00 | 50.00 | 66.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Mitigation/Developer Fees | | 8681 | 34,121.41 | 34,121.41 | 9,860.87 | 34,122.00 | .59 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 34,196.41 | 34,196.41 | 9,984.41 | 34,247.00 | 50.59 | 0.1% |
| TOTAL, REVENUES | | | 34,196.41 | 34,196.41 | 9,984.41 | 34,247.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,000.00 | 2,000.00 | 2,825.59 | 2,900.00 | 900.00 | 45.0% |
| 5) TOTAL, REVENUES | | | 2,000.00 | 2,000.00 | 2,825.59 | 2,900.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 450,000.00 | 450,000.00 | 3,257.91 | 450,000.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 365,000.00 | 365,000.00 | 157,416.43 | 375,000.00 | (10,000.00) | -2.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 865,000.00 | 865,000.00 | 160,674.34 | 875,000.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (863,000.00) | (863,000.00) | (157,848.75) | (872,100.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (863,000.00) | (863,000.00) | (157,848.75) | (872,100.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,348,560.58 | 5,348,560.58 | | 5,401,201.03 | 52,640.45 | 1.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,348,560.58 | 5,348,560.58 | | 5,401,201.03 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,348,560.58 | 5,348,560.58 | | 5,401,201.03 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,485,560.58 | 4,485,560.58 | | 4,529,101.03 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 4,485,560.58 | 4,485,560.58 | | 4,529,101.03 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,000.00 | 2,000.00 | 2,825.59 | 2,900.00 | 900.00 | 45.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,000.00 | 2,000.00 | 2,825.59 | 2,900.00 | 900.00 | 45.0% |
| TOTAL, REVENUES | | | 2,000.00 | 2,000.00 | 2,825.59 | 2,900.00 | | |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Materials and Supplies | | 4300 | 400,000.00 | 400,000.00 | 0.00 | 400,000.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 50,000.00 | 50,000.00 | 3,257.91 | 50,000.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 450,000.00 | 450,000.00 | 3,257.91 | 450,000.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 350,000.00 | 350,000.00 | 157,416.43 | 360,000.00 | (10,000.00) | -2.9% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 365,000.00 | 365,000.00 | 157,416.43 | 375,000.00 | (10,000.00) | -2.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 865,000.00 | 865,000.00 | 160,674.34 | 875,000.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,421,177.57 | 3,421,177.57 | | 3,718,885.93 | 297,708.36 | 8.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,421,177.57 | 3,421,177.57 | | 3,718,885.93 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,421,177.57 | 3,421,177.57 | | 3,718,885.93 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,421,177.57 | 3,421,177.57 | | 3,718,885.93 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | | | | | | | |
| 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 | 3,421,177.57 | 3,421,177.57 | | 3,718,885.93 | | |
| Fund 51 Bond repayment | 0000 | 9780 | | 3,421,177.57 | | | | |
| Fund 51 Bond repayment | 0000 | 9780 | 3,421,177.57 | | | | | |
| Fund 51 bond repayment | 0000 | 9780 | | | | 3,718,885.93 | | |
| 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 | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Voted Indebtedness Levies | | | | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Voted Indebtedness Levies | | | | | | | | |
| Secured Roll | | 8611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|--|--|--|--|-----------------------------|--|
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 1,299.99 | 1,299.99 | 1,215.54 | 1,423.41 | 123.42 | 9.0% |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 1,299.99 | 1,299.99 | 1,215.54 | 1,423.41 | 123.42 | 9.0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 1,299.99 | 1,299.99 | 1,215.54 | 1,423.41 | 123.42 | 9.0% |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 889,459.00
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____



B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 18,394,643.28

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.84%

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. 0.00

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,319,992.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 80,800.00

| | |
|--|---------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 0.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 93,121.81 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 1,493,913.81 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 65,414.87 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 1,559,328.68 |
| B. Base Costs | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 15,058,791.05 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 2,579,468.40 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 1,410,911.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 36,126.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 814,491.59 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) | 35,000.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 45,188.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 1,830,882.59 |
| 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) | 512,868.00 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 22,323,726.63 |
| C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment | |
| (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19) | 6.69% |
| D. Preliminary Proposed Indirect Cost Rate | |
| (For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19) | 6.99% |

Part IV - Carry-forward Adjustment

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

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

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

| | |
|--|----------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | 1,493,913.81 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | 24,775.66 |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.51%) times Part III, Line B19); zero if negative | 65,414.87 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.51%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.44%) times Part III, Line B19); zero if positive | 0.00 |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | 65,414.87 |
| 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) | 65,414.87 |

Approved indirect cost rate: 6.51%
Highest rate used in any program: 6.44%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|--|-----------|
| 01 | 3010 | 43,025.00 | 2,700.00 | 6.28% |
| 01 | 4035 | 17,777.00 | 1,000.00 | 5.63% |
| 01 | 5810 | 277,870.00 | 17,881.00 | 6.44% |
| 01 | 7435 | 360,247.00 | 22,000.00 | 6.11% |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 14,575,999.00 | 3.31% | 15,058,702.00 | 3.00% | 15,510,136.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 325,530.00 | (9.31%) | 295,234.00 | (11.71%) | 260,673.00 |
| 4. Other Local Revenues | 8600-8799 | 836,439.36 | .81% | 843,239.00 | .82% | 850,125.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (3,577,724.86) | 23.00% | (4,400,654.00) | 7.78% | (4,743,017.00) |
| 6. Total (Sum lines A1 thru A5c) | | 12,160,243.50 | (2.99%) | 11,796,521.00 | .69% | 11,877,917.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 4,117,598.00 | | 4,806,885.00 |
| b. Step & Column Adjustment | | | | 88,000.00 | | 94,000.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 601,287.00 | | 200,874.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 4,117,598.00 | 16.74% | 4,806,885.00 | 6.13% | 5,101,759.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,101,371.00 | | 2,144,180.00 |
| b. Step & Column Adjustment | | | | 42,809.00 | | 46,424.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,101,371.00 | 2.04% | 2,144,180.00 | 2.17% | 2,190,604.00 |
| 3. Employee Benefits | 3000-3999 | 3,282,538.00 | (3.36%) | 3,172,239.00 | (1.61%) | 3,121,173.00 |
| 4. Books and Supplies | 4000-4999 | 177,915.00 | 1.71% | 180,963.00 | 0.00% | 180,963.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,706,204.59 | (.97%) | 1,689,671.00 | 1.65% | 1,717,571.00 |
| 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 | 34,230.00 | 0.00% | 34,230.00 | 0.00% | 34,230.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (43,581.00) | 0.00% | (43,581.00) | 0.00% | (43,581.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 11,376,275.59 | 5.35% | 11,984,587.00 | 2.65% | 12,302,719.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 783,967.91 | | (188,066.00) | | (424,802.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 7,048,149.37 | | 7,832,117.28 | | 7,644,051.28 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 7,832,117.28 | | 7,644,051.28 | | 7,219,249.28 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 1,000.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 312,000.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |

| 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) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| 2. Unassigned/Unappropriated | 9790 | 7,519,117.28 | | 7,644,051.28 | | 7,219,249.28 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 7,832,117.28 | | 7,644,051.28 | | 7,219,249.28 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| 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 | 7,519,117.28 | | 7,644,051.28 | | 7,219,249.28 |
| (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) | | 7,519,117.28 | | 7,644,051.28 | | 7,219,249.28 |
| 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. | | | | | | |
| 2023-24 and 2024-205 the other adjustments is for sub, extra duty, stipends, etc. | | | | | | |

| 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 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 328,886.60 | (7.33%) | 304,774.00 | (2.88%) | 296,007.00 |
| 3. Other State Revenues | 8300-8599 | 2,738,653.00 | (47.80%) | 1,429,618.00 | (.76%) | 1,418,692.00 |
| 4. Other Local Revenues | 8600-8799 | 5,849,678.42 | 3.13% | 6,032,907.00 | 3.19% | 6,225,297.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 3,577,724.86 | 23.00% | 4,400,654.00 | 7.78% | 4,743,017.00 |
| 6. Total (Sum lines A1 thru A5c) | | 12,494,942.88 | (2.62%) | 12,167,953.00 | 4.23% | 12,683,013.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 5,721,317.00 | | 6,154,544.00 |
| b. Step & Column Adjustment | | | | 108,675.00 | | 108,715.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 324,552.00 | | (752,522.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 5,721,317.00 | 7.57% | 6,154,544.00 | (10.46%) | 5,510,737.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,223,467.00 | | 1,461,612.00 |
| b. Step & Column Adjustment | | | | 26,464.00 | | 27,258.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 211,681.00 | | (191,249.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,223,467.00 | 19.46% | 1,461,612.00 | (11.22%) | 1,297,621.00 |
| 3. Employee Benefits | 3000-3999 | 2,896,313.28 | 30.09% | 3,767,824.00 | (3.58%) | 3,632,933.00 |
| 4. Books and Supplies | 4000-4999 | 470,906.17 | 38.39% | 651,678.00 | (41.77%) | 379,447.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,607,142.40 | (18.05%) | 1,317,064.00 | (9.83%) | 1,187,661.00 |
| 6. Capital Outlay | 6000-6999 | 23,000.00 | (100.00%) | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 485,497.00 | 18.98% | 577,628.00 | 9.25% | 631,032.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 43,581.00 | 0.00% | 43,581.00 | 0.00% | 43,581.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 12,471,223.85 | 12.05% | 13,973,931.00 | (9.24%) | 12,683,012.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 23,719.03 | | (1,805,978.00) | | 1.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 2,179,018.47 | | 2,202,737.50 | | 396,759.50 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 2,202,737.50 | | 396,759.50 | | 396,760.50 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 396,759.50 | | 396,760.50 |
| b. Restricted | 9740 | 2,202,738.56 | | 0.00 | | 0.00 |
| 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 | (1.06) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 2,202,737.50 | | 396,759.50 | | 396,760.50 |
| 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. | | | | | | |
| 2024-23 other adjustments reduction of positions, stipends, extra duty, etc. funded out of one-time restricted funds. 2023-24 other adjustments for positions, stipends, extra duty, etc. funded out of one-time restricted funds. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 14,575,999.00 | 3.31% | 15,058,702.00 | 3.00% | 15,510,136.00 |
| 2. Federal Revenues | 8100-8299 | 328,886.60 | (7.33%) | 304,774.00 | (2.88%) | 296,007.00 |
| 3. Other State Revenues | 8300-8599 | 3,064,183.00 | (43.71%) | 1,724,852.00 | (2.64%) | 1,679,365.00 |
| 4. Other Local Revenues | 8600-8799 | 6,686,117.78 | 2.84% | 6,876,146.00 | 2.90% | 7,075,422.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 24,655,186.38 | (2.80%) | 23,964,474.00 | 2.49% | 24,560,930.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 9,838,915.00 | | 10,961,429.00 |
| b. Step & Column Adjustment | | | | 196,675.00 | | 202,715.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 925,839.00 | | (551,648.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 9,838,915.00 | 11.41% | 10,961,429.00 | (3.18%) | 10,612,496.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 3,324,838.00 | | 3,605,792.00 |
| b. Step & Column Adjustment | | | | 69,273.00 | | 73,682.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 211,681.00 | | (191,249.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 3,324,838.00 | 8.45% | 3,605,792.00 | (3.26%) | 3,488,225.00 |
| 3. Employee Benefits | 3000-3999 | 6,178,851.28 | 12.32% | 6,940,063.00 | (2.68%) | 6,754,106.00 |
| 4. Books and Supplies | 4000-4999 | 648,821.17 | 28.33% | 832,641.00 | (32.69%) | 560,410.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 3,313,346.99 | (9.25%) | 3,006,735.00 | (3.38%) | 2,905,232.00 |
| 6. Capital Outlay | 6000-6999 | 23,000.00 | (100.00%) | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 519,727.00 | 17.73% | 611,858.00 | 8.73% | 665,262.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 23,847,499.44 | 8.85% | 25,958,518.00 | (3.75%) | 24,985,731.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 807,686.94 | | (1,994,044.00) | | (424,801.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 9,227,167.84 | | 10,034,854.78 | | 8,040,810.78 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 10,034,854.78 | | 8,040,810.78 | | 7,616,009.78 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 1,000.00 | | 396,759.50 | | 396,760.50 |
| b. Restricted | 9740 | 2,202,738.56 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 312,000.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |

| 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 | 7,519,116.22 | | 7,644,051.28 | | 7,219,249.28 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 10,034,854.78 | | 8,040,810.78 | | 7,616,009.78 |
| 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 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 7,519,117.28 | | 7,644,051.28 | | 7,219,249.28 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (1.06) | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 7,519,116.22 | | 7,644,051.28 | | 7,219,249.28 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 31.53% | | 29.45% | | 28.89% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| <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 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | | | | | |
| | | 1,215.54 | | 1,215.54 | | 1,215.54 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 23,847,499.44 | | 25,958,518.00 | | 24,985,731.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 23,847,499.44 | | 25,958,518.00 | | 24,985,731.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 715,424.98 | | 778,755.54 | | 749,571.93 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 715,424.98 | | 778,755.54 | | 749,571.93 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2022-23 Expenditures |
|--|---|---------------------------------|--------------------------------------|---|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 23,847,499.44 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 784,560.00 |
| 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 | 23,000.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 34,230.00 |
| 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) | | | | 57,230.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 81,070.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | 0.00 |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 23,086,779.44 |
| Section II - Expenditures Per ADA | | | | 2022-23 Annual ADA/Exps. Per ADA |
| A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)* | | | | 1,215.54 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | | | 18,993.02 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | Total | | | Per ADA |
| A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 20,032,628.22 | | | 15,452.98 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | | | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 20,032,628.22 | | | 15,452.98 |
| B. Required effort (Line A.2 times 90%) | 18,029,365.40 | | | 13,907.68 |

| | | |
|---|---------------------------|-----------------------------|
| C. Current year expenditures (Line I.E and Line II.B) | 23,086,779.44 | 18,993.02 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |
| *Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA. | | |
| SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1) | | |
| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

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 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 08I STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09I CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10I SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11I ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12I CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13I CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14I DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15I PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18I SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19I FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21I BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25I CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |

| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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 | 1,299.99 | 1,423.41 | | |
| | Charter School | 0.00 | 0.00 | | |
| | Total ADA | 1,299.99 | 1,423.41 | 9.5% | Not Met |
| 1st Subsequent Year (2023-24) | District Regular | 1,299.99 | 1,426.41 | | |
| | Charter School | | | | |
| | Total ADA | 1,299.99 | 1,426.41 | 9.7% | Not Met |
| 2nd Subsequent Year (2024-25) | District Regular | 1,299.99 | 1,426.41 | | |
| | Charter School | | | | |
| | Total ADA | 1,299.99 | 1,426.41 | 9.7% | Not Met |

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since 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)

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

2. **CRITERION: Enrollment**

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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 | 1,346.00 | 1,261.00 | |
| | Charter School | | | |
| | Total Enrollment | 1,346.00 | 1,261.00 | (6.3%) |
| 1st Subsequent Year (2023-24) | District Regular | 1,346.00 | 1,261.00 | |
| | Charter School | | | |
| | Total Enrollment | 1,346.00 | 1,261.00 | (6.3%) |
| 2nd Subsequent Year (2024-25) | District Regular | 1,346.00 | 1,261.00 | |
| | Charter School | | | |
| | Total Enrollment | 1,346.00 | 1,261.00 | (6.3%) |

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 has been largely impacted by the decline in enrollment since Covid-19. The District thought the decline was only going to be for two years and did not anticipate another decline in the 2022-23 school year.

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 | 1,483 | 1,533 | |
| Charter School | | | |
| Total ADA/Enrollment | 1,483 | 1,533 | 96.7% |
| Second Prior Year (2020-21) | | | |
| District Regular | 1,483 | 1,434 | |
| Charter School | | | |
| Total ADA/Enrollment | 1,483 | 1,434 | 103.4% |
| First Prior Year (2021-22) | | | |
| District Regular | 1,300 | 1,344 | |
| Charter School | | | |
| Total ADA/Enrollment | 1,300 | 1,344 | 96.7% |
| Historical Average Ratio: | | | 99.0% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 99.5% |

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

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

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

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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) | 14,313,569.00 | 14,575,999.00 | 1.8% |
| 1st Subsequent Year (2023-24) | 14,815,819.00 | 15,058,702.00 | 1.6% | Met |
| 2nd Subsequent Year (2024-25) | 15,296,019.00 | 15,510,136.00 | 1.4% | Met |

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

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

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

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|---|---|-------|--|--------|
| | Salaries and Benefits (Form 011, Objects 1000- 3999) | Total Expenditures (Form 011, Objects 1000- 7499) | | | |
| | (Form MYPI, Lines B1-B3) | (Form MYPI, Lines B1-B8, B10) | | | |
| Current Year (2022-23) | 9,501,507.00 | 11,376,275.59 | 83.5% | Not Met | |
| 1st Subsequent Year (2023-24) | 10,123,304.00 | 11,984,587.00 | 84.5% | Not Met | |
| 2nd Subsequent Year (2024-25) | 10,413,536.00 | 12,302,719.00 | 84.6% | Not Met | |

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

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

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

Explanation:
(required if NOT met)

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

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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) | 320,396.00 | 328,886.60 | 2.7% | No |
| 1st Subsequent Year (2023-24) | 308,554.00 | 304,774.00 | -1.2% | No |
| 2nd Subsequent Year (2024-25) | 298,133.00 | 296,007.00 | -.7% | No |

Explanation:
(required if Yes)

| | | | | |
|--|--------------|--------------|-------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2022-23) | 1,616,093.36 | 3,064,183.00 | 89.6% | Yes |
| 1st Subsequent Year (2023-24) | 1,630,685.00 | 1,724,852.00 | 5.8% | Yes |
| 2nd Subsequent Year (2024-25) | 1,637,668.00 | 1,679,365.00 | 2.5% | No |

Explanation:
(required if Yes)

The District adopted it's 2022-23 Budget Adoption prior to the State adopting the State budget, therefor the District budget does not include all of the new one-time funding.

| | | | | |
|--|--------------|--------------|------|----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2022-23) | 6,625,879.63 | 6,686,117.78 | .9% | No |
| 1st Subsequent Year (2023-24) | 6,816,436.00 | 6,876,146.00 | .9% | No |
| 2nd Subsequent Year (2024-25) | 6,977,677.00 | 7,075,422.00 | 1.4% | No |

Explanation:
(required if Yes)

| | | | | |
|---|------------|------------|--------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2022-23) | 459,852.19 | 648,821.17 | 41.1% | Yes |
| 1st Subsequent Year (2023-24) | 730,925.00 | 832,641.00 | 13.9% | Yes |
| 2nd Subsequent Year (2024-25) | 730,925.76 | 560,410.00 | -23.3% | Yes |

Explanation:
(required if Yes)

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

| | | | | |
|--|--------------|--------------|-------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2022-23) | 2,698,565.03 | 3,313,346.99 | 22.8% | Yes |
| 1st Subsequent Year (2023-24) | 2,874,402.00 | 3,006,735.00 | 4.6% | No |
| 2nd Subsequent Year (2024-25) | 2,946,936.00 | 2,905,232.00 | -1.4% | No |

Explanation:
(required if Yes)

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

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | 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) | 8,562,368.99 | 10,079,187.38 | 17.7% | Not Met |
| 1st Subsequent Year (2023-24) | 8,755,675.00 | 8,905,772.00 | 1.7% | Met |
| 2nd Subsequent Year (2024-25) | 8,913,478.00 | 9,050,794.00 | 1.5% | Met |

| | | | | |
|---|--------------|--------------|-------|---------|
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2022-23) | 3,158,417.22 | 3,962,168.16 | 25.4% | Not Met |
| 1st Subsequent Year (2023-24) | 3,605,327.00 | 3,839,376.00 | 6.5% | Not Met |
| 2nd Subsequent Year (2024-25) | 3,677,861.76 | 3,465,642.00 | -5.8% | 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)

Explanation:

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

The District adopted it's 2022-23 Budget Adoption prior to the State adopting the State budget, therefor the District budget does not include all of the new one-time funding.

Explanation:

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

- 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)

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

Explanation:

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

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

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 | 661,412.56 | 748,926.00 | Met |
| 2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7) | | 683,902.28 | |

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 31.5% | 29.4% | 28.9% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 10.5% | 9.8% | 9.6% |

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) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | | | |
| Current Year (2022-23) | 783,967.91 | 11,376,275.59 | | N/A | Met |
| 1st Subsequent Year (2023-24) | (188,066.00) | 11,984,587.00 | | 1.6% | Met |
| 2nd Subsequent Year (2024-25) | (424,802.00) | 12,302,719.00 | | 3.5% | Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals | | Status |
|-------------------------------|--|-----|--------|
| | (Form 011, Line F2) (Form MYPI, Line D2) | | |
| Current Year (2022-23) | 10,034,854.78 | Met | |
| 1st Subsequent Year (2023-24) | 8,040,810.78 | Met | |
| 2nd Subsequent Year (2024-25) | 7,616,009.78 | 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 | | Status |
|------------------------|-------------------------------------|-----|--------|
| | (Form CASH, Line F, June Column) | | |
| Current Year (2022-23) | 6,783,825.55 | Met | |

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

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

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

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

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

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

No

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 | 0.00 | 0.00 |

10B. Calculating the District's Reserve Standard

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

| | Current Year Projected Year Totals (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|--|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 23,847,499.44 | 25,958,518.00 | 24,985,731.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 23,847,499.44 | 25,958,518.00 | 24,985,731.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 715,424.98 | 778,755.54 | 749,571.93 |

6. Reserve Standard - by Amount
(\$75,000 for districts with less than 1,001 ADA, else 0)

7. **District's Reserve Standard**
(Greater of Line B5 or Line B6)

| | | |
|-------------------|-------------------|-------------------|
| 0.00 | 0.00 | 0.00 |
| 715,424.98 | 778,755.54 | 749,571.93 |

10C. Calculating the District's Available Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4) | Current Year | 1st Subsequent Year | 2nd Subsequent Year |
|--|------------------------------------|---------------------|---------------------|
| | Projected Year Totals (2022-23) | (2023-24) | (2024-25) |
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 0.00 | | |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 7,519,117.28 | 7,644,051.28 | 7,219,249.28 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | (1.06) | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | | |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 7,519,116.22 | 7,644,051.28 | 7,219,249.28 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 31.53% | 29.45% | 28.89% |
| District's Reserve Standard (Section 10B, Line 7): | 715,424.98 | 778,755.54 | 749,571.93 |
| 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?

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?

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)

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)?

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:

55. 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) | (3,577,654.05) | (3,577,724.86) | 0.0% | 70.81 | Met |
| 1st Subsequent Year (2023-24) | (4,500,654.00) | (4,400,654.00) | -2.2% | (100,000.00) | Met |
| 2nd Subsequent Year (2024-25) | (4,895,393.00) | (4,743,017.00) | -3.1% | (152,376.00) | Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2022-23) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2022-23) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since 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. MET - Projected contributions 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)

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)

| |
|--|
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| |
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| |
| |
| |
| |
| |

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 | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | 27 | 51-8xxx/9xxx | 51-7xxx | 47,175,013 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2022-23 |
|--------------------|----------------------|----------------------------|-----------------------------|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 47,175,013 |

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

Other Long-term Commitments (continued):

| Type of Commitment | Prior Year (2021-22) | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|-------------------------------|------------------------|------------------------|-------------------------------|-------------------------------|
| Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 3,836,656 | 3,926,130 | 4,017,515 | 4,097,865 |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

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)

| |
|-----|
| Yes |
|-----|

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

| |
|-----|
| Yes |
|-----|

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

| |
|--|
| |
|--|

| | Budget Adoption | |
|--|-----------------------|---------------|
| | (Form 01CS, Item S7A) | First Interim |
| 2 OPEB Liabilities | | |
| a. Total OPEB liability | 103,742.00 | 72,334.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 103,742.00 | 72,334.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 0.00 | 0.00 |

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

| | |
|-----------|-----------|
| Actuarial | Actuarial |
|-----------|-----------|

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

| | |
|--------------|--------------|
| Jun 01, 2021 | Jun 30, 2022 |
|--------------|--------------|

| | 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) | | 20,932.00 | Data must be entered. |
| 1st Subsequent Year (2023-24) | | 20,932.00 | Data must be entered. |
| 2nd Subsequent Year (2024-25) | | 20,932.00 | Data must be entered. |

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) | 58,502.00 | 58,502.00 | |
| 1st Subsequent Year (2023-24) | | 58,502.00 | Data must be entered. |
| 2nd Subsequent Year (2024-25) | | 58,502.00 | Data must be entered. |

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

| | | |
|-------------------------------|------|-----------------------|
| Current Year (2022-23) | 0.00 | Data must be entered. |
| 1st Subsequent Year (2023-24) | 0.00 | Data must be entered. |
| 2nd Subsequent Year (2024-25) | 0.00 | Data must be entered. |

d. Number of retirees receiving OPEB benefits

| | | |
|-------------------------------|---|-----------------------|
| Current Year (2022-23) | 9 | Data must be entered. |
| 1st Subsequent Year (2023-24) | 9 | Data must be entered. |
| 2nd Subsequent Year (2024-25) | 9 | Data must be entered. |

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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)
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

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

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

May 12, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

May 12, 2021

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: Jul 01, 2020

End Date: Jun 30, 2023

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)?

| | | |
|-----|----|----|
| Yes | No | No |
|-----|----|----|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year

| |
|--|
| |
|--|

or

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

Negotiations Not Settled

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

| |
|---------|
| 126,072 |
|---------|

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements Negotiated Since 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:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since 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.

Yes

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

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

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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

[]

7. Amount included for any tentative salary schedule increases

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

| | 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? | | | |
| 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 | | | |

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?

| | | |
|--|--|--|
| | | |
|--|--|--|

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 | | | |
| 3. Percent change in step & column over prior year | | | |

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

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?

| |
|-----|
| N/A |
|-----|

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

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

| |
|-----|
| n/a |
|-----|

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

| |
|-----|
| n/a |
|-----|

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

| |
|--|
| |
|--|

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

4. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

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?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

| | | | |
|--|--|--|--|
| | | | |
| | | | |
| | | | |
| | | | |

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

| | | | |
|--|--|--|--|
| | | | |
| | | | |
| | | | |

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

| | Current Year (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="Yes"/> |
| 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)

The Marin Common Message

2022-23 First Interim Report

MARIN COUNTY OFFICE OF EDUCATION

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2022-2023 First Interim Report

Key Budget Guidance

On August 26, 2022, the Governor signed SB 185, the Education Omnibus Trailer Bill, which made changes to the June 27, 2022 State adopted budget. The budget maintained several proposals that were included in the May Revision; however, many changes have been incorporated in the final state budget.

The major K-12 funding provisions included in the 2022-23 state budget:

- As detailed in the 45 Day revision Common Message, the education omnibus trailer bill (AB 185) established the increase to LCFF base grants at 6.70% (instead of 6.28%) in addition to COLA of 6.56%.
- LCFF calculation amended to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA
- For eligible LEAS, 2021-22 LCFF calculation amended to utilize the greater of 2021-22 ADA or the 2021-22 ADA adjusted to reflect the LEA's 2019-20 attendance rate.
- \$7.9 billion to establish the Learning Recovery Emergency Block Grant
- \$3.6 billion to establish the Arts, Music, and Instructional Materials Discretionary Block Grant
- 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)]
- Home-to-school transportation funding equal to 60% of expenditures reported in the prior year, excluding capital outlay and nonagency expenditures, and reduced by the transportation add-on to the LCFF
- Special education base rate increase to \$820 per ADA
- \$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

Planning Factors for 2022-23 and MYPs

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

| Planning Factor | 2022-23 | 2023-24 | 2024-25 |
|---|---------|---------|---------|
| Cost of Living Adjustment (COLA) | | | |
| LCFF COLA | 6.56% | 5.38% | 4.02% |
| LCFF Investment | 6.70% | | |
| Grade Span Adjustment | 10.40% | | |
| TK-3 | 2.60% | | |
| 9-12 | 6.56% | | |
| Special Education COLA | | 5.38% | 4.02% |
| Employer Benefit Rates | | | |
| CalSTRS | 19.10% | 19.10% | 19.10% |
| CalPERS-Schools | 25.37% | 25.20% | 24.60% |
| State Unemployment Insurance | 0.50% | 0.50% | 0.50% |
| Lottery | | | |
| Unrestricted per ADA | \$170 | \$170 | \$170 |
| Prop. 20 per ADA | \$67 | \$67 | \$67 |
| Universal Transitional Kindergarten/ADA | \$2,813 | \$2,964 | \$3,083 |
| Mandated Block Grant | | | |
| Districts | | | |
| K-8 per ADA | \$34.94 | \$36.82 | \$38.30 |
| 9-12 per ADA | \$67.31 | \$70.93 | \$73.78 |
| Charters | | | |
| K-8 per ADA | \$18.34 | \$19.33 | \$20.10 |
| 9-12 per ADA | \$50.98 | \$53.72 | \$55.88 |

One-Time Funding

The 2022 Enacted State Budget included two new one-time restricted block grants, the Arts, Music & Instructional Materials Block Grant and the Learning Recovery Emergency Block Grant. Since the enactment of the budget, the California Department of Education (CDE) has published rates and FAQs.

The Budget included a one-time funded grant for Literacy Coaches and Reading Specialists. For districts who did not opt out by September 1st, should consider including estimated funding into their 1st Interim Budgets.

The 2022 education trailer bill (AB181) added language to Ed. Code 41480 to include in the Educator Effectiveness Block Grant, preschool learning foundations as a subject area and added coursework for existing staff to become credentialed as an allowable expenditure for the grant. In addition, the plan due date was changed to March 31, 2023. The plan¹ is required to be

heard at a public meeting prior to its adoption at a subsequent meeting. There is no required template, and the plan is not required to be submitted to the CDE.

| | | | | |
|-----------------------|--|---|--|--|
| Funding Title | Arts, Music & Instructional Materials Block Grant | Learning Recovery Emergency Block Grant | Literacy Coaches and Reading Specialists Grant | Educator Effectiveness |
| Resource | 6762 | 7435 | 6211 | 6266 |
| Funding Allocation | LEAs P-2 ADA multiplied by an approximate rate of \$666.08 (\$666.07608531901) | LEA's 21-22 P-2 ADA multiplied LEA's 21-22 UPP | Method of Calculation and Allocation per LEA | Method of Calculation and Allocation per LEA |
| Distribution Schedule | 50% Dec. 22 50% May 23 | 50% Nov. 22 50% Apr 23 | 100% by Feb 23 | Received in 21/22 |
| Deadline to Spend | Spend or encumber 6/30/26 | 6/30/28 | 6/30/27 | 6/30/26 |
| Plan (y/n) | y | n | n | y ¹ |
| Final Report | n/a | Interim Expenditures Report 12/1/24 Final Expenditure Report 12/1/29 | 6/30/27 | 9/30/26 |

Universal School Meals

Beginning in the 2022-23 school year, all public schools are required to provide two free meals per day to any students who requests a meal. The Budget Act includes \$1.2 billion ongoing for universal school meals including \$596 million for universal access to subsidized meals and \$611.8 million to maintain the meal reimbursement rates. Participation in the National School Lunch Program is a requirement to receive funding under California’s universal school meals program.

Other one-time funding initiatives related to child nutrition include:

- \$600 million in one-time funds available in the form of kitchen infrastructure grants with conditions to improve the quality of meals and increase participation
- \$100 million in one-time funds to implement some best practices as part of the National School Lunch Program and School Breakfast Program
- \$30 million for Farm to School Program

In late June 2022, Congress passed the Keep Kids Fed Act to extend a pandemic-era program through the summer that provides free meals to students regardless of income. The measure could lead to unused state funds being reallocated to other nutrition initiatives.

Special Education

For the 2022-23 fiscal year, Special Education base funding is first increased by the COLA of 6.56%, and then augmented by \$500 million, resulting in a 2022-23 base rate of \$820 per ADA (vs. \$715 in 2021-22). SELPAs with a base rate greater than \$820 per ADA in 2021-22 will continue to be funded at their 2021-22 rate. Allocations will be calculated at the LEA level rather than the SELPA level, but funding will continue to flow through SELPAs. Each LEA's allocation will be based on ADA reported for the current year, most recent prior year, or second most recent prior year (whichever is greater), multiplied by the base rate. SELPA base grant allocations will be the sum of all member LEAs' individual allocations. The CDE will provide funding exhibits for each LEA, and SELPAs must report the amount of funding generated by each member LEA no later than 30 days after receiving their apportionment.

Both federal and state mental health services funding will continue to be allocated to SELPAs based on 2019-20 second principal apportionment ADA. Beginning in 2023-24, all mental health services funding will be allocated directly to LEAs based on current year second principal apportionment ADA for state funds, and prior year second principal apportionment ADA for federal funds. The allowable use of the state funds was changed in 2020-21 to include any behavioral or mental health service while federal funds remain restricted for special education students only.

The two existing special education extraordinary cost pools will be consolidated into a single cost pool to simplify the current funding formula, and ongoing annual funding for this purpose will be significantly increased to \$20 million (previously \$6 million).

A special education addendum to the LCAP will be developed and implemented in 2025-26 to promote program cohesion by linking special education and general education planning and to provide parents of students with disabilities a defined role in the LCAP development process.

Independent Study

AB 181, the Education Omnibus Bill, made additional changes to the Independent Study program for the 2022-23 school year that were detailed in the previous Common Message. Since that time, CDE have developed some resources, including a summary of changes at <https://www.cde.ca.gov/sp/eo/is/ischanges22.asp> and a detailed presentation of the Attendance Accounting and Instructional Time Requirements for 2022-23 at <https://www.cde.ca.gov/fg/aa/pa/documents/2223itaawebinar.pdf>.

CDE have also developed the 2021-22 Independent Study certification form for ADA Loss Mitigation that school districts and county offices of education must certify by November 1, 2022. The adjustments to 2021-22 reported ADA based on the Independent Study certification and ADA to enrollment ratio calculations will be reflected in the 2021-22 Annual Apportionment certification in February 2023.

Early Care and Education

The budget continues and expands investments in early care and education programs. Significant programmatic changes to the California State Preschool Program (CSPP) and Transitional Kindergarten (TK) have been adopted.

Cost of Living Adjustment (COLA): 6.56% COLA applicable to Transitional Kindergarten and reflected in the per child reimbursement rates for California State Preschool Programs (CSPP).

Transitional Kindergarten (TK)

- TK age expansion: \$614 million to expand eligibility for TK for children born between December 2 and February 2 in the 2022-23 school year.
- The budget includes a new add-on of \$2,813 for TK to be annually adjusted for inflation and is intended to help support the 1:12 adult to student ratio for FY 2022-23. The 1:10 adult to student ratio for FY 2023-24 is contingent upon a new budget appropriation.
- \$300 million one-time for PreK Planning and Implementation Grant Program. This program was implemented with the 2021 Budget Act and this is a second round of funding.
- \$100 million one-time General Fund for Preschool, TK, and Full-Day K Facilities Grant Program. The Budget Act also included intent language to include an additional \$550 million in the 2023-24 fiscal year
- Emergency Specialist Permit – TK: The budget allows the Commission on Teacher Credentialing to issue a one-year emergency permit for individuals who meet certain criteria, with an additional one-year extension to be the teacher of record in a self-contained classroom for apportionment purposes.

State Preschool

The budget invests \$314.0 million Prop. 98 general fund and \$172.3 million general fund to increase State Preschool Program adjustment factors for students with disabilities, dual language learners and childhood mental health, and adds an adjustment factor for 3-year-olds.

These increases include support for new requirements for State Preschool providers to:

- Incrementally ramp up to serving at least 10% of students with disabilities by July 1, 2024.
- Specifically, over three years, preschool providers would be required to serve 5% of students with disabilities in FY 2022-23, 7.5% in FY 2023-24 and 10% in 2024-25.
- Provide additional supportive services for dual language learners.
- [Fiscal Year 2022-23 California State Preschool Contract Rates by Service County](#) (9/28/22)

Additionally, the budget provides the following to all students participating in State Preschool:

- Allows for continuous eligibility for 24 months (increased from 12 months) after eligibility is confirmed.
- Enables children with an IEP to be categorically eligible to participate.
- Expands eligibility from families at 85% of the state median income to families at 100% of the state median income for State Preschool.

The budget also includes support for the following one-time investments:

- Inclusive Early Education Expansion Program (IEEEP): \$250 million one-time general funds for facility renovations, adaptive equipment and professional development to expand inclusion opportunities for special education students.
- State Preschool Funding Hold Harmless – Reimbursement for Authorized Hours of Care: For the 2022-23 fiscal year only, reimbursing preschool providers for maximum authorized care from July 1, 2022, to June 30, 2023.
- California Universal Preschool Planning Grant Program: \$18.3 million general fund per year for three years to support the California Universal Preschool Planning Grant Program.

Summary

This edition of the Common Message serves to provide data and guidance to LEAs for fiscal planning and the development of their 2022-23 First Interim Report and multiyear projection. The information provided for fiscal year 2022-23 and beyond includes the latest known proposals and projections to assist with multiyear planning. As each LEA has unique funding and program attributes and needs, it remains essential that LEAs continuously assess their individual situations, work closely with their county offices of education, and plan accordingly to maintain fiscal solvency and educational program integrity.

SSC School District and Charter School Financial Projection Dartboard 2022-23 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2022–23 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

| LCFF PLANNING FACTORS | | | | | |
|---|--------------------|---------|---------|---------|---------|
| Factor | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| Department of Finance Statutory COLA ¹ | 1.70% | 6.56% | 5.38% | 4.02% | 3.72% |
| Planning COLA | 5.07% ² | 6.56% | 5.38% | 4.02% | 3.72% |

| LCFF GRADE SPAN FACTORS FOR 2022-23 | | | | |
|--|----------|---------|---------|----------|
| Entitlement Factors per ADA* | K-3 | 4-6 | 7-8 | 9-12 |
| 2021-22 Base Grants | \$8,093 | \$8,215 | \$8,458 | \$9,802 |
| Statutory COLA of 6.56% | \$531 | \$539 | \$555 | \$643 |
| Additional LCFF Investment of 6.70% ³ | \$542 | \$550 | \$567 | \$657 |
| 2022-23 Base Grants | \$9,166 | \$9,304 | \$9,580 | \$11,102 |
| Grade Span Adjustment Factors | 10.4% | – | – | 2.6% |
| Grade Span Adjustment Amounts | \$953 | – | – | \$289 |
| 2022-23 Adjusted Base Grants ⁴ | \$10,119 | \$9,304 | \$9,580 | \$11,391 |

*Average daily attendance (ADA)

| OTHER PLANNING FACTORS | | | | | | |
|--|----------------------|----------|---------|---------|---------|---------|
| Factors | | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| California CPI | | 6.56% | 5.75% | 2.58% | 2.20% | 2.38% |
| California Lottery | Unrestricted per ADA | \$176.94 | \$170 | \$170 | \$170 | \$170 |
| | Restricted per ADA | \$81.94 | \$67 | \$67 | \$67 | \$67 |
| Mandate Block Grant (District) | Grades K-8 per ADA | \$32.79 | \$34.94 | \$36.82 | \$38.30 | \$39.72 |
| | Grades 9-12 per ADA | \$63.17 | \$67.31 | \$70.93 | \$73.78 | \$76.52 |
| Mandate Block Grant (Charter) | Grades K-8 per ADA | \$17.21 | \$18.34 | \$19.33 | \$20.11 | \$20.86 |
| | Grades 9-12 per ADA | \$47.84 | \$50.98 | \$53.72 | \$55.88 | \$57.96 |
| Interest Rate for Ten-Year Treasuries | | 2.08% | 3.20% | 2.85% | 2.68% | 2.80% |
| CalSTRS Employer Rate ⁵ | | 16.92% | 19.10% | 19.10% | 19.10% | 19.10% |
| CalPERS Employer Rate ⁵ | | 22.91% | 25.37% | 25.20% | 24.60% | 23.70% |
| Unemployment Insurance Rate ⁶ | | 0.50% | 0.50% | 0.20% | 0.20% | 0.20% |
| Minimum Wage ⁷ | | \$15.00 | \$15.50 | \$16.00 | \$16.40 | \$16.80 |

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

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021-22 statutory COLA of 1:70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Percentage is separate and distinct from the statutory COLA and codified in Education Code Section 42238.02(d)(5)

⁴Additional funding is provided for students who are designated as eligible for free and reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were brought down by a prior year \$2.3 billion payment from the state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 Enacted State Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

⁷Minimum wage increases are effective January 1 of the respective year.

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

2022-23 First Interim Report Considerations

 BY [MATT PHILLIPS, CPA](#)

 BY [LINETTE HODSON](#)

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posted October 25, 2022

The First Interim report is a snapshot in time of the local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the Enacted Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenues and expenditures. The First Interim report covers the period of time from July 1 through October 31 each fiscal year and must be submitted to the county office of education (COE) no later than December 15.

The School Services of California Inc. (SSC) Financial Projection Dartboard (Dartboard) is updated with the Enacted Budget to include the financial factors needed for your budget and can be found by clicking [here](#) or by going to <https://www.sscal.com/dartboard>. Revisions to the Dartboard will be made with the release of the Governor's Budget proposal for 2022-23 in January.

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

COVID-19 Resources

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

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

Accounts Receivable/Accounts Payable

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

Many LEAs had a larger than usual accounts receivable balance because of the deferral of state aid payments. However, those balances were paid off as part of the July and August principal apportionment payments. To enhance the accuracy of your agency's accounts receivable, review the remaining entries recorded in the accounts receivable ledger to ensure they are accurate and meet the CSAM's criteria for an accrual. Any unresolved accounts receivable from the prior year should be investigated to determine whether they are still valid and collectible according to the CSAM. An accounts receivable reconciliation report will assist in fully understanding amounts due that are still outstanding and allow you to clear any recorded receivables that will not materialize this fiscal year.

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

As with accounts receivable, any accounts payable items remaining that were accrued the prior year should be investigated to ensure that they are still outstanding. If they are not, then an adjusting entry should be made to clear that item from the accounts payable balance.

Attendance

The 2022-23 Enacted State Budget included significant changes to how average daily attendance (ADA) is applied for funding purposes. The two changes are enumerated below:

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

If LEAs did not recognize the benefit of these provisions during the fiscal close for the 2021-22 fiscal year, the budget for 2022-23 will need to be updated accordingly.

California State Teachers' Retirement System On-Behalf Payments

Review the CDE guidance [here](#). In the Standardized Account Code Structure (SACS), the journal entry to recognize the state's on-behalf pension contribution to the California State Teachers' Retirement System (CalSTRS) is to debit pension contribution expenditures by fund, goal, and function in proportion to the LEA's own pension contributions to CalSTRS by fund, goal, and function with a corresponding credit to state revenue.

The amount for 2022-23 must be calculated for each entity using guidance provided on the CalSTRS website, which can be found by clicking [here](#). This activity should occur in Resource Code 7690, and revenues will equal expenditures. The link for the spreadsheet to allocate the amount across the funds, goals, and functions is provided by the CDE and can be found by clicking [here](#).

It is important to explain that this is a “paper only” entry and does not impact the bottom line. However, the required Reserve for Economic Uncertainties will need to be increased because a “phantom” expense is recorded for the CalSTRS on-behalf payment.

Carryover Balances

Now that the books are closed for 2021-22, it is time to add carryover balances for categorical programs, school sites, and departments to their expenditure budgets. When expenditures include carryover balances from categorical funds or site/department budgets from the prior year, there will likely be deficit spending. For most categorical funds, LEAs will recognize the expenditure, not the revenue, and should include narrative in the assumptions made to address the increased spending. However, some of the one-time COVID-19 resources do not reside in ending fund balance and thus revenues and expenditures will be recognized in 2022-23. Ensure that carryover expenditures and revenues are removed, as appropriate, when preparing the multiyear projection for 2023-24 and 2024-25.

Cash Flow

Cash deferrals were reintroduced in 2020-21 to the tune of more than \$12 billion, but have since been paid off. The deferrals were a reminder that the Form CASH in SACS is just as important as the multiyear projection. Although cash deferrals are paid off, the state has appropriated more than \$11 billion through two one-time, restricted block grants—the Learning Recovery Emergency Block Grant and the Arts, Music, and Instructional Materials Discretionary Block Grant. The estimated payment dates for these grants along with many other grants can be found [here](#).

Those LEAs that are community-funded, with reserve balances at or near the legal minimum, in declining enrollment, or in a growing environment should conduct an additional cash flow projection for the year following the budget year to ensure adequate reserve balances are available.

Charter Schools

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

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

Clearing Funds

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

Collective Bargaining Agreements

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

Local Control Funding Formula/Local Control and Accountability Plan

LEAs must ensure compliance with the transitional kindergarten (TK) to grade 3 grade span adjustment requirement. The First Interim reporting period is a good time to monitor class loads and calculate compliance with the average class size of 24 at each school site or collectively bargained alternative. It is critically important to ensure you are not in jeopardy of losing this funding. The penalty of noncompliance is \$953 per ADA for all ADA generated in grades TK-3. Charter schools automatically receive this grade span adjustment funding but are not required to meet the enrollment average.

Beginning in 2022-23, both school districts and charter schools must comply with additional TK-specific calculations or risk facing penalties. More information on the topic can be found [here](#).

In addition to reviewing the TK-3 grade-span compliance, and additional TK-specific requirements, LEAs should review the following areas:

- Verify unduplicated pupil counts reported based on California Longitudinal Pupil Achievement Data System Fall 1

reporting, which opened October 5, 2022, and closes December 16, 2022. More information on the reporting can be found [here](#)

- Begin scheduling educational partner meetings for input for subsequent Local Control and Accountability Plans (LCAPs)—the LCAP must be adopted by June 30, 2023
- Verify Local Control Funding Formula (LCFF) funding and prior-year receivables and payables if any adjustments were made during an audit
- Update ADA estimates based upon enrollment projections for future years and make adjustments as applicable to LCFF revenues

Lottery

The most recent projections from the CDE estimate unrestricted Lottery funding at \$170 per ADA and restricted Lottery funding at \$67 per ADA, multiplied by an enrollment factor of 1.04446. Note that Lottery funding projections should be based on current-year ADA projections. SSC will provide updated figures, as applicable, in our Financial Projection Dashboard with the release of the Governor’s Budget proposal in January 2023.

Multiyear Projections

State General Fund revenues are projected to be at an all-time high, which results in record for funding for LEAs under Proposition 98. However, the clouds on the horizon appear to be darkening as [revenue collections have fallen behind projections for four consecutive months](#) and the [Legislative Analyst’s Office provides some cautionary words](#) (see [“September Revenue Collections Down”](#) and [“Proposition 98 Prospects: State’s Top Expert Weighs In”](#) in the October 2022 *Fiscal Report*).

Position Control

First Interim provides an opportunity for LEAs to update budgeted staffing costs based on current staffing projections. Budgets were built based on employee and enrollment projections in the spring of 2022 and should be adjusted based on actual staffing and enrollment, inclusive of savings from vacancies, actual step and/or column adjustments, and changes in full-time equivalencies. In addition to looking at the salaries and benefits of current staff compared to last year, it is important to review whether services require support from outside entities. LEAs may need to move budgeted expenses from salaries and benefits to contracted services.

Reserves

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

New challenges arose with the COVID-19 pandemic, such as addressing learning loss and the need for additional health and safety protocols. Although record federal funds were distributed through the Coronavirus Aid, Relief, and Economic Security; Coronavirus Response and Relief Supplemental Appropriations; and American Rescue Plan Acts, those funds

should be considered one-time in nature and should be closely monitored if used for ongoing purposes. As the funds begin to expire, LEAs should ensure a plan is in place to account for any ongoing costs that were charged to the one-time funds.

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

Routine Restricted Maintenance Account

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

Various bills from 2019-20 through 2021-22 amended the definition of total General Fund expenditures for the purpose of calculating the RRMA contribution by excluding the following:

- Expenses coded to Resource Code 7690
- Expenses of one-time pandemic funding sources in Resource Codes 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 3220, 5316, 7027, and 7420

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

SACS Software

Completion of the 2021-22 Unaudited Actuals marks the final scheduled time that LEAs will use the legacy software. All future financial reporting is expected to be reported through the [SACS Web System](#).

Special Education Maintenance of Effort and Excess Costs

Now that the books are closed for the prior year, evaluate the cost factors that may have impacted your LEA's maintenance of effort (MOE) obligation, and program changes that may affect your special education expenditures. Ensure that your agency is properly recording expenditures and that the time charged for special education staff represents time working with students on an Individualized Education Program (IEP). Many LEAs allow 100% of staff members' time to be charged to special education when they may be working with students prior to eligibility for an IEP. Review the factors from your Program Cost Report Allocations Form to ensure that centralized costs are distributed accurately as well.

Utilize the SACS forms for the MOE during the interim periods. These voluntary forms will assist in getting an up-to-date peek at where you stand. Programmatic changes may influence your special education spending and identifying opportunities to shift expenditures from or to restricted resources is best done earlier in the year. The FORM SEMAI can be accessed in the Reports section of SACS.

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

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

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

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

Transportation

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

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

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

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

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

LAO Issues Forecast for Economy and Education Funding



BY [PATTI F. HERRERA, EDD](#)

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posted November 16, 2022

Each November, the Legislative Analyst's Office (LAO)—the California Legislature's budget and policy advisor—issues its *Fiscal Outlook* report with an updated analysis of the state's economic and budget condition, which has significant funding implications for public K-12 and community colleges agencies.

Economic Trends Drive Forecast

Unsurprisingly, overarching the LAO's *2023-24 Budget Fiscal Outlook* is the dampening state and national economies driven in large part by broad, high, and persistent inflation despite efforts to tame spending, which has driven costs of goods and services up through the COVID-19 recovery period. The LAO assumes that inflation will continue to be a drag on the state's economy, reducing General Fund revenues significantly, but falls short of forecasting an economic recession.

Given larger economic trends, the LAO projects that California faces a \$25 billion budget deficit heading into the 2023-24 fiscal year with annual (but diminishing) deficits through their forecast period ending in 2026-27. They caution that their budget year forecast may underestimate the state's budget problem if inflationary costs for all programs funded by the General Fund are accounted for (the LAO's cost estimate only accounts for inflation for programs that have statutory cost adjustment mechanisms).

If the state's economy should go into a recession, the LAO notes that their forecasted budget deficit could worsen significantly.

Lower state revenues also reduce the contribution amount the state is required to make into the Budget Stabilization Account (BSA), or state reserve. The LAO's revised revenue estimates suggest that the state's BSA obligation is reduced by \$5 billion across 2021-22, 2022-23, and 2023-24. This leaves California with a sizeable (\$22 billion) rainy day fund. This, the LAO notes, is sufficient to cover the anticipated budget-year deficit but would be insufficient if California enters a recession. Nevertheless, the LAO recommends that, given the level of economic and revenue uncertainty for the remainder of the fiscal year, the Legislature begin budget deliberations without using reserves.

Proposition 98 Forecast and Reserve

The Proposition 98 minimum guarantee is directly related to the overall health of the California economy, and particularly the performance of state revenues. Consequently, the LAO's revised estimates for

education funding are sobered by larger economic trends. In fact, revenues that affect the calculation of the minimum guarantee are now estimated to be over \$15 billion *below* 2022-23 State Budget estimates for fiscal years 2021-22 and 2022-23. The downward revenue adjustments require corresponding adjustments to the minimum guarantee, although changing actual K-14 expenditures included in the 2022-23 Enacted Budget requires legislative action.

Notably, local property tax estimates are slightly higher than State Budget projections (up \$237 million); however, those gains are lost as a result of lower General Fund revenues contributing to the minimum guarantee equal to approximately \$5.87 billion across the current and prior fiscal year.

The *Fiscal Outlook* includes the following revisions for 2021-22 and 2022-23:

**Proposition 98 Minimum Guarantee
(in millions)**

| | 2021-22 | | 2022-23 | |
|--------------|------------------------|-----------------------|------------------------|-----------------------|
| | <i>June Budget Act</i> | <i>Fiscal Outlook</i> | <i>June Budget Act</i> | <i>Fiscal Outlook</i> |
| General Fund | \$83,677 | \$83,306 | \$82,312 | \$76,811 |
| Property Tax | 26,560 | 26,727 | 28,042 | 28,112 |
| Total | \$110,237 | \$110,033 | \$110,354 | \$104,923 |

The reductions in the minimum guarantee cause prior- and current-year education spending to exceed revised estimates by \$620 million in 2021-22, and by \$1.8 billion in 2022-23. However, in its multiyear outlook, the LAO anticipates diminishing program costs, particularly in the Local Control Funding Formula. After revising the 2022-23 minimum guarantee to \$104.9 billion and accounting for \$1.8 billion in costs above the revised amount, the 2023-24 minimum guarantee is forecast to be \$108.2 billion, a 1.4% increase above revised 2022-23 estimates. Importantly, beginning in 2023-24, estimates of the minimum guarantee include projected education revenues on top of Proposition 98 obligations resulting from the passage of Proposition 28 (2022) to support arts and music instruction in K-12 public schools.

**Proposition 98 Minimum Guarantee Forecast
(in millions)**

| | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|--------------|------------------|------------------|------------------|------------------|------------------|
| General Fund | \$78,613 | \$78,098 | \$81,829 | \$87,258 | \$95,354 |
| Property Tax | 28,112 | 30,077 | 31,627 | 32,573 | 33,927 |
| Total | \$106,724 | \$108,175 | \$113,456 | \$119,831 | \$129,281 |

Over the forecast period and by 2026-27, the LAO expects the minimum guarantee to be determined by Test 1 and to increase from the revised current levels by 21%.

Reduced state revenues cause the LAO’s forecast of the minimum guarantee to grow at a slower rate than increases in student attendance and inflation. Consequently, under the forecast, the LAO estimates that the state will be required to make withdrawals from the Proposition 98 reserve of \$2.4 billion, \$3.1 billion, and \$2.8 billion in 2023-24, 2024-25, and 2025-26, respectively. These withdrawals offset reductions in the minimum guarantee; however, based on updated estimates, the Proposition 98 reserve would be depleted by 2025-26 (at which point the local K-12 district reserve cap would become inoperable) before beginning to be restored in 2026-27.

K-12 and Community College Program Costs

Within the context of diminishing revenues, program costs of K-12 and community college agencies are expected to rise, due largely to inflationary pressures felt by the larger economy. The *Fiscal Outlook* revises the LAO’s estimated statutory cost-of-living adjustment (COLA) for K-12 and community college programs to 8.73% in 2023-24, up from 2022-23 State Budget predictions of 5.38% and the highest COLA since 1979-80. The estimated COLA is based on six of the eight quarters available that determine the COLA, with the final two being reported next January and April. The LAO further expects the COLA to remain high relative to historical trends through the forecast period due to persistent inflation across the economy.

Forecast K-14 COLA Estimates

| | |
|---------|-------|
| 2023-24 | 8.73% |
| 2024-25 | 5.30% |
| 2025-26 | 4.50% |
| 2026-27 | 4.20% |

In 2023-24, the LAO estimates that an 8.73% COLA would cost the minimum guarantee \$7.9 billion, which is approximately \$300 million more than what it estimates will be available in funding. To live with the means of the minimum guarantee, the COLA would need to be reduced to 8.38%—an authority granted to the director of the Department of Finance upon notification to the Legislature.

The estimated withdrawals from the Proposition 98 reserve help to address gaps in Proposition 98 revenues and costs in K-14 programs over the forecast period. In 2023-24, the reserve withdrawal reduces the shortfall and then fully compensates for shortfalls in the outyears across the forecast period.

LAO Recommendations for Education

The LAO makes a suite of recommendations for the Legislature to consider when planning for the

upcoming budget. Across all spending, they recommend that the Legislature recoup appropriated but unspent funds, as well as consider reducing expenditures that are demonstrating little impact.

For K-14 education specifically, the LAO recommends reducing the COLA even below the 8.38% level that the minimum guarantee could afford in 2023-24, noting that every 1.00% reduction in the COLA lowers ongoing spending by approximately \$910 million. The LAO also recommends that the Legislature reduce and revise funding for K-12's Expanded Learning Opportunities Program and fund some community college programs that are under capacity based on actual enrollment.

The Road Ahead

In many ways, the LAO's *Fiscal Outlook* report is unsurprising as trends in the economy change. We eagerly await the release of Governor Gavin Newsom's 2023-24 State Budget proposal on or before January 10, 2023, to elucidate his priorities for K-14 education. Even more, we look forward to seeing many, if not all, of you at our [Governor's Budget Workshops](#) in Sacramento and Long Beach.

Fiscal Outlook for Schools and Community Colleges

GABRIEL PETEK | LEGISLATIVE ANALYST | NOVEMBER 2022

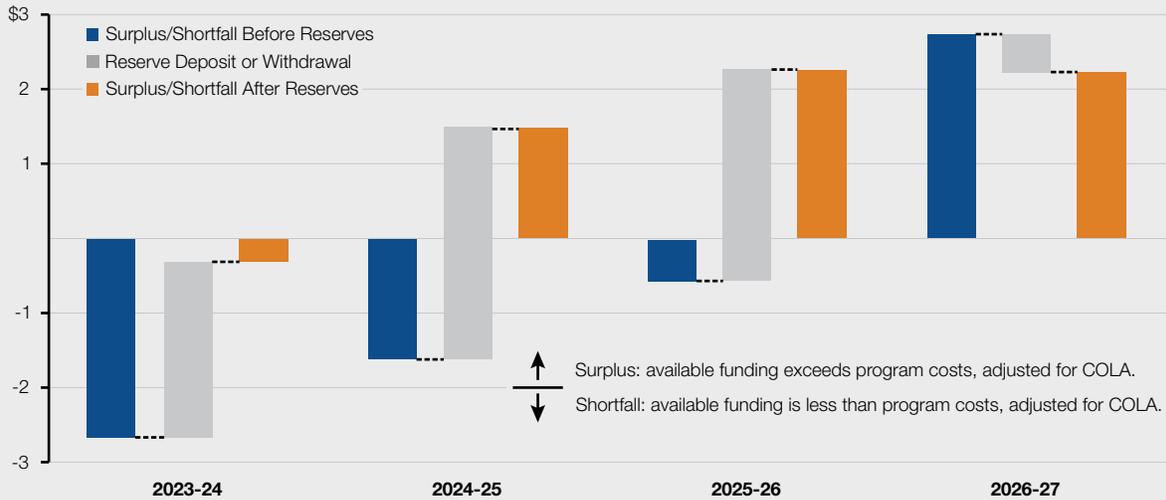
SUMMARY

State Could Fund Increases for Existing Programs Despite Decline in Proposition 98 Guarantee.

Each year, the state calculates a “minimum guarantee” for school and community college funding based upon a set of formulas established by Proposition 98 (1988). Based upon recent signs of weakness in the economy, we estimate the guarantee in 2023-24 is \$2.2 billion (2 percent) below the 2022-23 enacted budget level. Despite this drop, \$7.6 billion would be available to provide increases for school and community college programs. This funding is available due to three key adjustments—backing out one-time costs, reducing expenditures to reflect student attendance changes, and making a required withdrawal from the Proposition 98 Reserve. In 2023-24, the available funding could cover a cost-of-living adjustment (COLA) of up to 8.38 percent, which is slightly below our estimate of the statutory rate (8.73 percent). Over the next several years, growth in the guarantee and required reserve withdrawals would be just enough to cover the statutory COLA (see the **figure** below). Given this relatively precarious balance, we outline a few ways the Legislature could create a larger cushion to protect against revenue declines in the future.

Proposition 98 Reserve Compensates for Small Shortfalls Over the Next Few Years

(In Billions)



COLA = cost-of-living adjustment.

INTRODUCTION

Report Provides Our Fiscal Outlook for Schools and Community Colleges. State budgeting for schools and the California Community Colleges is governed largely by Proposition 98. The measure establishes a minimum funding requirement for K-14 education commonly known as the minimum guarantee. This report provides our estimate of the minimum guarantee for the upcoming budget cycle. The report has four parts. First, we explain the formulas that determine the guarantee. Next, we explain how our estimates of the guarantee in 2021-22 and 2022-23 differ from the June 2022 estimates. Third, we estimate the guarantee over the 2023-24 through 2026-27 period under our economic forecast. Finally, we compare the funding available under the guarantee with the cost of existing educational programs and identify some issues for the Legislature to consider in the upcoming budget cycle. (*The 2023-24 Budget: California's Fiscal Outlook* contains an abbreviated version of this report, along with the outlook for other major programs in the state budget.)

BACKGROUND

Minimum Guarantee Depends Upon Various Inputs and Formulas.

The California Constitution sets forth three main tests for calculating the Proposition 98 minimum guarantee. Each test takes into account certain inputs, including General Fund revenue, per capita personal income, and student attendance (**Figure 1**). Whereas Test 2 and Test 3 build upon the amount of funding provided the previous year, Test 1 links school funding to a minimum share of General Fund revenue. The Constitution sets forth rules for comparing the tests, with one of the tests becoming operative and used for calculating the minimum guarantee that year. Although the state can provide more funding than required, it usually funds at or near the guarantee.

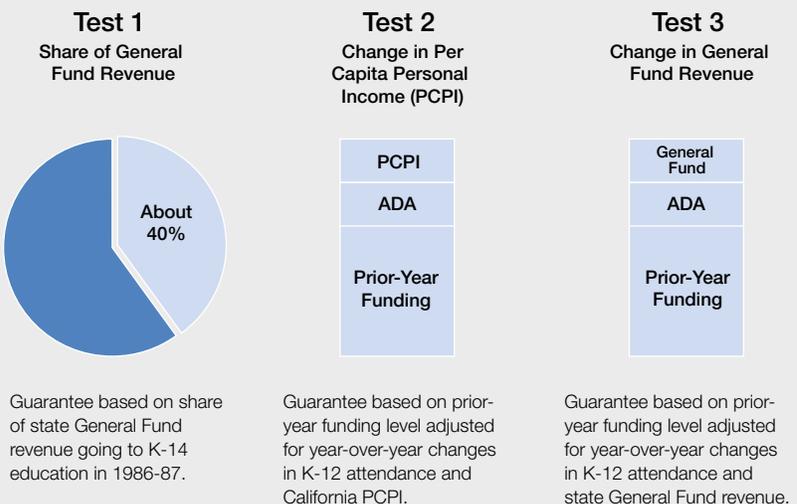
With a two-thirds vote of each house of the Legislature, the state can suspend the guarantee and provide less funding than the formulas require that year. The guarantee consists of state General Fund and local property tax revenue.

Legislature Decides How to Allocate Proposition 98 Funding. Whereas Proposition 98 establishes a minimum funding level, the Legislature decides how to allocate this funding among school and community college programs. Since 2013-14, the Legislature has allocated most funding for schools through the Local Control Funding Formula (LCFF). A school district's allotment depends on its size (as measured by student attendance) and the share of its students who are low income or English learners. The Legislature allocates most community college funding through the Student Centered Funding Formula (SCFF). A college district's allotment depends on its enrollment, share of low-income students, and performance on certain outcome measures.

At Key Points, State Recalculates Minimum Guarantee and Certain Proposition 98 Costs. The guarantee typically changes from the level initially assumed in the enacted budget as the state updates the relevant Proposition 98 inputs.

Figure 1

Three Proposition 98 Tests



ADA = average daily attendance.



The state updates these inputs until May of the following fiscal year. The state also revises its estimates of certain school and community college costs. When student attendance changes, for example, the cost of LCFF tends to change in tandem. If the revised guarantee is above the revised cost of programs, the state makes a one-time payment to “settle up” for the difference. If program costs exceed the guarantee, the state can reduce spending if it chooses. After updating the guarantee and making any final spending adjustments, the state finalizes its Proposition 98 calculations through an annual process called “certification.” Certification involves the publication of the underlying Proposition 98 inputs and a period of public review. The most recently certified year is 2020-21.

School and Community College Programs Typically Receive COLA. The state calculates a statutory cost-of-living adjustment (COLA) each year using a price index published by the federal government. This index reflects changes in the cost of goods and services purchased by state and local governments across the country. Costs for employee wages and benefits are the largest factor affecting the index. Other factors include costs for fuel, utilities, supplies, equipment, and facilities. The state finalizes the statutory COLA rate based upon the data available in May prior to the start of the fiscal year. State law automatically increases LCFF by the COLA unless the guarantee—as estimated in the enacted budget—is insufficient to cover the associated costs. In these cases, the state reduces the COLA for LCFF (and other K-12 programs) to fit within the guarantee. Though statute is silent on community college programs, the state typically aligns the COLA rate for these programs with the K-12 rate.

Proposition 98 Reserve Deposits and Withdrawals Required Under Certain Conditions. Proposition 2 (2014) created a state reserve specifically for schools and community colleges—the Public School System Stabilization Account (Proposition 98 Reserve). The Constitution requires the state to deposit Proposition 98 funding into this reserve when the state receives high levels of capital gains revenue and the minimum

guarantee is growing relatively quickly (see the box on the next page). In tighter fiscal times, the Constitution requires the state to withdraw funding from the reserve. Unlike other state reserve accounts, the Proposition 98 Reserve is available only to supplement the funding schools and community colleges receive under Proposition 98.

Proposition 98 Reserve Linked With Cap on School Districts’ Local Reserves. A state law enacted in 2014 and modified in 2017 caps school district reserves after the Proposition 98 Reserve reaches a certain threshold. Specifically, the cap applies if the funds in the Proposition 98 Reserve in the previous year exceeded 3 percent of the Proposition 98 funding allocated to schools that year. When the cap is operative, medium and large districts (those with more than 2,500 students) must limit their reserves to 10 percent of their annual expenditures. Smaller districts are exempt. The law also exempts reserves that are legally restricted to specific activities and reserves designated for specific purposes by a district’s governing board. In addition, a district can receive an exemption from its county office of education for up to two consecutive years. The cap became operative for the first time in 2022-23.

2021-22 AND 2022-23 UPDATES

Weakening Economy Affecting State Revenue Estimates. Over the past year, high levels of inflation have led the Federal Reserve to raise interest rates significantly. Recent rate hikes already have led to weakness in certain parts of the economy, particularly housing and financial markets. Many economists expect this weakness to continue over the next year and have downgraded their outlook for the economy. State tax collections in recent months also have been weaker than the state estimated in June. Estimated income tax payments for 2022 so far have been notably weaker than 2021, likely due in part to falling stock prices. Consistent with this economic environment, our estimates of the General Fund revenues that affect the Proposition 98 guarantee are \$15.1 billion below the June 2022 estimates across 2021-22 and 2022-23.

Overview of Proposition 98 Reserve

Deposits Predicated on Two Basic Conditions. To determine whether a deposit is required, the state estimates the amount of revenue it will receive from taxes on capital gains (a relatively volatile source of General Fund revenue). Deposits are required only when the state projects capital gains revenue will exceed 8 percent of total General Fund revenue. The state also identifies which of the three tests will determine the minimum guarantee. Deposits are required only when Test 1 is operative. (Test 1 years often are associated with relatively strong growth in the guarantee.)

Required Deposit Amount Depends on Formulas. After the state determines it meets the basic conditions, it performs additional calculations to determine the size of the deposit. Generally, the size of the deposit tends to increase when revenue from capital gains is relatively high and the guarantee is growing quickly relative to inflation. More specifically, the deposit equals the lowest of the following four amounts:

- **Portion of the Guarantee Attributable to Above-Average Capital Gains.** The state calculates what the Proposition 98 guarantee would have been if the state had not received any revenue from “excess” capital gains (the portion exceeding 8 percent of General Fund revenue). Deposits are capped at the difference between the actual guarantee and the hypothetical guarantee without the excess capital gains.
- **Growth Relative to Prior-Year Base Level.** The state calculates how much funding schools and community colleges would receive if it adjusted the previous year’s funding level for changes in student attendance and inflation. For this calculation, the inflation factor is the higher of the statutory cost-of-living adjustment (COLA) or growth in per capita personal income. Deposits are capped at the difference between the Test 1 funding level and the prior-year adjusted level.
- **Difference Between the Test 1 and Test 2 Levels.** Deposits are capped at the difference between the higher Test 1 and lower Test 2 funding levels. (The inflation factor for Test 2 is based upon per capita personal income, so in practice, this calculation tends to be less restrictive than the previous calculation.)
- **Room Available Under a 10 Percent Cap.** The Proposition 98 Reserve has a cap on required deposits equal to 10 percent of the funding allocated to schools and community colleges. Deposits are required only when the balance is below this level.

Withdrawals Required Under Certain Conditions. The Constitution requires the state to withdraw funds from the reserve if the guarantee is below the previous year’s funding level, as adjusted for student attendance and inflation. The amount withdrawn equals the difference between the prior-year adjusted level and the actual guarantee, up to the full balance in the reserve. The Legislature can allocate withdrawals for any school or community college purpose. (The withdrawal may be more or less than the amount required to cover the COLA for school and community college programs because the calculation depends upon changes in the guarantee rather than changes in costs for those programs.)

Additional Withdrawals Possible if State Experiences a Budget Emergency. If the Governor declares a budget emergency (based upon a natural disaster or downturn in revenue growth), the Legislature may withdraw additional amounts from the reserve or suspend required deposits.

Proposition 98 Guarantee Revised Down in 2021-22 and 2022-23. Compared with the estimates made in June 2022, we estimate the guarantee is down \$204 million in 2021-22 and \$5.4 billion in 2022-23 (Figure 2). These declines are due to our lower General Fund revenue estimates. Test 1 remains operative in both years, with the decrease in the General Fund portion of the guarantee equating to nearly 40 percent of the revenue drop. Our estimates of local property tax revenue, by contrast, are up slightly in both years. (When Test 1 is operative, changes in local property tax revenue directly affect the Proposition 98 guarantee. They do not offset General Fund spending.)

Program Cost Estimates Down Over the Two Years. For 2021-22, the latest available data show that costs for LCFF are down \$566 million compared with the June 2022 estimates (Figure 3). For 2022-23, we estimate LCFF costs are down \$1.4 billion. Two factors account for most of this reduction: (1) the lower costs in 2021-22 carry forward, and (2) we make an additional downward adjustment of about 1 percent to account for the phaseout of a policy funding school districts according to the attendance they reported prior to the COVID-19 pandemic. We also assume somewhat fewer newly eligible students enroll in transitional kindergarten (based upon enrollment trends over the past few years) and reduce our cost estimates accordingly. For all other K-14 programs, our cost estimates are similar to the June estimates.

Figure 2

Updating Prior- and Current-Year Estimates of the Minimum Guarantee

(In Millions)

| | 2021-22 | | | 2022-23 | | |
|--------------------------|------------------|------------------------|---------------|------------------|------------------------|-----------------|
| | June Budget Plan | November LAO Estimates | Change | June Budget Plan | November LAO Estimates | Change |
| Minimum Guarantee | | | | | | |
| General Fund | \$83,677 | \$83,306 | -\$371 | \$82,312 | \$76,811 | -\$5,501 |
| Local property tax | 26,560 | 26,727 | 167 | 28,042 | 28,112 | 70 |
| Totals | \$110,237 | \$110,033 | -\$204 | \$110,354 | \$104,923 | -\$5,431 |
| General Fund tax revenue | \$220,109 | \$219,134 | -\$975 | \$214,887 | \$200,767 | -\$14,120 |

Figure 3

Revised Spending Is Above the Guarantee in Prior and Current Year

(In Millions)

| | 2021-22 | | | 2022-23 | | |
|--|------------------|------------------------|---------------|------------------|------------------------|-----------------|
| | June Budget Plan | November LAO Estimates | Change | June Budget Plan | November LAO Estimates | Change |
| Minimum Guarantee | \$110,237 | \$110,033 | -\$204 | \$110,354 | \$104,923 | -\$5,431 |
| Funding Allocations | | | | | | |
| Local Control Funding Formula ^a | \$68,249 | \$67,682 | -\$566 | \$77,476 | \$76,055 | -\$1,422 |
| Other K-14 programs | 38,000 | 37,995 | -5 | 30,654 | 30,656 | 2 |
| Proposition 98 Reserve deposit | 3,988 | 4,976 | 988 | 2,224 | 14 | -2,210 |
| Totals | \$110,237 | \$110,653 | \$416 | \$110,354 | \$106,724 | -\$3,630 |
| Spending Above Guarantee | — | \$620 | \$620 | — | \$1,801 | \$1,801 |

^a Includes school districts, charter schools, and county offices of education.

Proposition 98 Reserve Deposit up in 2021-22 but Down in 2022-23. The June budget plan anticipated the state would make large reserve deposits in 2021-22 and 2022-23 due to strong revenue from capital gains. For 2021-22, we estimate the required deposit has increased from \$4 billion to \$5 billion. This increase reflects our estimate that capital gains revenue was higher than the June estimate even though overall state revenue is down slightly for the year. For 2022-23, we estimate that capital gains revenue will be significantly weaker and barely exceed the 8 percent threshold. Due to this lower estimate, the required deposit drops from \$2.2 billion to \$14 million. These two deposits—combined with deposits in previous years—would bring the total balance in the reserve to \$8.3 billion. This reserve level represents 7.9 percent of our revised estimate of the guarantee in 2022-23.

School Spending Would Exceed the Guarantee in Both Years. After accounting for decreases in the minimum guarantee, lower program costs, and modified reserve deposits, school spending would be \$620 million above the guarantee in 2021-22 and \$1.8 billion above in 2022-23. If the Legislature chooses to reduce spending, it could do so in ways that would not disrupt ongoing programs. For example, it could reduce certain one-time grants the state has not yet allocated to schools or community colleges. The 2022-23 budget also funded several grants that will be allocated in installments over the next several years. The Legislature could reduce funding for future installments and cover those costs from future budgets instead.

MULTIYEAR OUTLOOK

In this section, we estimate the minimum guarantee for 2023-24 and the following three years under our economic forecast. We also examine how the Proposition 98 Reserve would change and the factors affecting costs for school and community college programs.

Economic Assumptions

Weak Economic Picture Weighs Down Revenue Estimates Over the Next Two Years. Current economic conditions point to an elevated risk of a recession starting next year. This risk weighs down our economic outlook and accounts for our estimate of flat General Fund revenues in 2023-24 and sluggish growth in 2024-25. Notably, however, our outlook does not specifically assume a recession occurs, which would result in more significant revenue declines. Our forecast also anticipates improvement in subsequent years, with revenue estimates reflecting normal levels of growth in 2025-26 and 2026-27.

The Minimum Guarantee

Guarantee Grows Slowly in 2023-24 but Remains Below Previously Enacted Budget Level. The minimum guarantee under our forecast is \$108.2 billion in 2023-24 (**Figure 4**). Compared with our revised estimate of Proposition 98 funding in 2022-23, the guarantee is up \$1.5 billion (1.4 percent). This increase is attributable to growth in local property tax revenue and partially offset by lower General Fund spending. Despite this increase, the guarantee in 2023-24 remains \$2.2 billion below the enacted budget level for 2022-23 (**Figure 5**).

Growth in the Guarantee Accelerates After 2023-24. Increases in the guarantee become larger after 2023-24, with year-over-year growth of 4.9 percent in 2024-25, 5.6 percent in 2025-26, and 7.9 percent in 2026-27. By 2026-27, the guarantee would be \$129.3 billion, an increase of \$22.6 billion (21.1 percent) compared with the revised 2022-23 level. Of this increase, more than \$16.7 billion is attributable to the General Fund portion of the guarantee and more than \$5.8 billion is attributable to the local property tax portion. Test 1 is operative throughout the period, with the General Fund portion of the guarantee increasing about 40 cents for each dollar of additional revenue. Our estimates also account for two other adjustments. First, we assume the state continues to adjust the guarantee for the expansion of transitional kindergarten.

Figure 4

Proposition 98 Outlook

(Dollars in Millions)

| | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|-----------------------|------------------|------------------|------------------|------------------|
| Proposition 98 Funding | | | | | |
| General Fund ^a | \$78,613 ^b | \$78,098 | \$81,829 | \$87,258 | \$95,354 |
| Local property tax | 28,112 | 30,077 | 31,627 | 32,573 | 33,927 |
| Totals | \$106,724 | \$108,175 | \$113,456 | \$119,831 | \$129,281 |
| Change From Prior Year | | | | | |
| General Fund | -\$5,313 | -\$515 | \$3,732 | \$5,429 | \$8,096 |
| Percent change | -6.3% | -0.7% | 4.8% | 6.6% | 9.3% |
| Local property tax | \$1,385 | \$1,965 | \$1,550 | \$946 | \$1,354 |
| Percent change | 5.2% | 7.0% | 5.2% | 3.0% | 4.2% |
| Total funding | -\$3,929 | \$1,451 | \$5,281 | \$6,375 | \$9,450 |
| Percent change | -3.6% | 1.4% | 4.9% | 5.6% | 7.9% |
| General Fund Tax Revenue^c | \$200,767 | \$200,080 | \$207,884 | \$219,187 | \$239,523 |
| Growth Rates | | | | | |
| K-12 average daily attendance ^d | 3.1% | 1.2% | 1.4% | 1.8% | 0.7% |
| Per capita personal income (Test 2) | 7.6 | 2.0 | 1.2 | 1.8 | 3.4 |
| Per capita General Fund (Test 3) ^e | -8.7 | 1.4 | 2.8 | 3.2 | 7.4 |
| Proposition 98 Reserve | | | | | |
| Deposit (+) or withdrawal (-) | \$14 | -\$2,351 | -\$3,110 | -\$2,830 | \$510 |
| Cumulative balance | 8,292 | 5,941 | 2,830 | — | 510 |

^a Beginning in 2023-24, General Fund estimates include an increase for Proposition 28.

^b Includes \$1.8 billion in funding above the minimum guarantee.

^c Excludes non-tax revenues and transfers, which do not affect the calculation of the minimum guarantee.

^d Estimates account for the expansion of transitional kindergarten eligibility.

^e As set forth in the State Constitution, reflects change in per capita General Fund plus 0.5 percent.

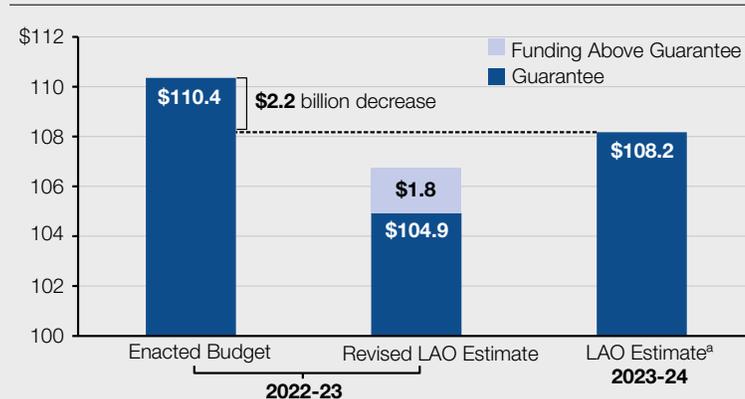
Notes: Test 1 is operative throughout the period. No maintenance factor is created or paid.

This adjustment increases required General Fund spending by approximately \$2.6 billion by the end of the period. Second, we account for preliminary election results indicating the voters have approved Proposition 28. This proposition increases required General Fund spending by approximately \$1 billion per year beginning in 2023-24 (as discussed later in the report).

Local Property Tax Estimates Reflect Trends in the Housing Market. Growth in property tax revenue is linked with growth in the housing market, but this growth typically lags the market by a few years. (This lag exists for three main reasons: (1) properties are not reassessed until sold, (2) new construction projects started

Figure 5

Proposition 98 Guarantee in 2023-24 Remains Below Previously Enacted Budget Level (In Billions)



^a Includes adjustment for Proposition 28 (2022).



in response to rising prices take time to complete, and (3) property tax bills are based on the assessed value of a property during the previous year.) Our forecast anticipates relatively large increases in property tax revenue of 7 percent in 2023-24 and 5.2 percent in 2024-25. These increases reflect the housing boom that began in the summer of 2020 and continued until early 2022. Our forecast anticipates weaker growth of 3 percent in 2025-26 and 4.2 percent in 2026-27. These slower increases account for cooling trends in the housing market that began in the spring of 2022.

Guarantee Is Moderately Sensitive to Changes in General Fund Revenue. General Fund revenue tends to be the most volatile input in the calculation of the Proposition 98 guarantee. For any given year, the relationship between the guarantee and General Fund revenue generally depends on which Proposition 98 test is operative and whether another test could become operative with higher or lower revenue. Under our forecast, Test 1 remains operative throughout the period, meaning the guarantee would change about 40 cents for each dollar of higher or lower General Fund revenue. In 2022-23 and 2023-24, Test 1 is likely to remain operative even if General Fund revenue or other inputs vary significantly from our forecast.

Estimates of the Guarantee Become More Uncertain Over Time. Our forecast builds upon the revenue estimates we think are most likely, but these estimates in all likelihood will be wrong to some extent. For example, our forecast assumes a relatively smooth transition to faster revenue growth over the next four years. In practice, however, revenue tends to be volatile from year to year even if it follows a general upward trajectory over time. **Figure 6** shows how far the minimum guarantee could differ from our forecast based upon swings in General Fund revenue. For this analysis, we examined the historical relationship between previous

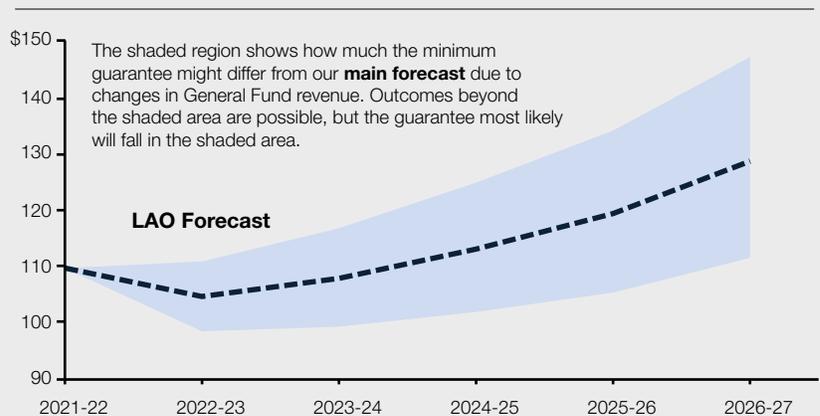
revenue estimates and actual revenue collections, and then calculated the minimum guarantee under the different revenue scenarios. (Technically, the bottom of the shaded area corresponds to the 10th percentile of potential scenarios and the top corresponds to the 90th percentile.) The uncertainty in our estimates increases significantly over the outlook period. For example, the range for the guarantee in 2026-27 is about twice as large as the range in 2023-24.

State and School Reserves

Proposition 98 Reserve Withdrawals Begin in 2023-24. Under our outlook, growth in the guarantee is somewhat slower than increases in student attendance and inflation for the next several years. This slower growth triggers reserve withdrawals of \$2.4 billion in 2023-24, \$3.1 billion in 2024-25, and \$2.8 billion in 2025-26. The state would begin building back the reserve balance once the guarantee begins to grow more quickly. Under our outlook assumptions, the state makes a small deposit in 2026-27. Reserve deposits and withdrawals, however, are relatively sensitive to assumptions about revenue and inflation.

Figure 6

Estimates of the Proposition 98 Guarantee Become More Uncertain Over Time
(In Billions)



Proposition 98 Reserve Mitigates Some Volatility in the Guarantee. The reserve provides a modest cushion for school and community programs when the minimum guarantee changes. On the downside, a lower guarantee likely would lead to larger withdrawals. These withdrawals would reduce the likelihood of reductions to existing programs. This cushioning effect is relatively limited, however, because the reserve would be exhausted in 2025-26. If the guarantee were below our estimates in 2024-25, for example, the increase in withdrawals that year would come at the expense of withdrawals the following year. On the upside, if the guarantee were to exceed our forecast because of higher General Fund revenues, the required withdrawals likely would decrease.

Local Reserve Cap Remains Operative.

Under our outlook, the school district reserve cap would remain in effect through 2024-25. In that year, the balance in the Proposition 98 reserve would drop below 3 percent of the Proposition 98 funding allocated to schools. The cap, in turn, would become inoperative in 2025-26. Although statewide data are not yet available, our understanding is that school district reserves currently are at relatively high levels despite the cap. County offices of education and other local experts indicate that most districts with reserves above the cap took board action to designate their reserves for specific future purposes (as the law allows), rather than spending them down immediately.

Program Costs

Very Large Statutory COLA Estimated for 2023-24. For 2023-24, we estimate the statutory COLA is 8.73 percent. This COLA rate—the highest since 1979-80—reflects the significant price inflation recorded in most parts of the economy over the past year. Costs for energy and other “nondurable goods” are the fastest growing component of the index. Available data show that in the third quarter of 2022, this component increased by 25 percent compared with the same quarter in 2021. By comparison, the other components of the price index grew by an average of 6.9 percent over that period. In making our estimate of the statutory COLA, we relied upon published federal data for six of the eight quarters that determine the COLA, and our own projections for the final two quarters.

The federal government will publish data for these final two quarters at the end of January and the end of April, respectively.

Statutory COLA Would Remain High Over the Next Several Years. Although most economic forecasters expect price inflation to moderate by the end of 2022-23, evidence suggests there is a risk inflation could remain above the historical average for an extended period. Our corresponding COLA estimates are 5.3 percent in 2024-25, 4.5 percent in 2025-26, and 4.2 percent in 2026-27. By comparison, the average statutory COLA over the past 20 years has been 2.8 percent.

Partial Recovery in K-12 Attendance Assumed.

Under our outlook, K-12 student attendance grows by an average of 1.6 percent per year from 2022-23 through 2026-27. This growth, however, follows a steep attendance decline in 2021-22. Data from the California Department of Education show that statewide average daily attendance totaled 5.35 million students in 2021-22—a drop of about 550,000 students (9.3 percent) compared with the levels reported in 2019-20 prior to the start of the COVID-19 pandemic. (The state did not collect attendance data in 2020-21.) Approximately three-quarters of this drop seems attributable to a surge in absenteeism. Whereas school attendance rates averaged about 95 percent of enrollment prior to the pandemic, they dropped to around 90 percent in 2021-22. We think much of this drop reflects the emergence of the Omicron variant of COVID-19 in the middle of the 2021-22 school year. Our outlook assumes districts recover about half this drop in 2022-23, with incremental improvements in subsequent years. The remaining quarter of the attendance drop appears attributable to students who left public schools entirely, including students who left the state, enrolled in private school or homeschool, or dropped out. Our outlook does not assume any of these students return to California public schools.

Transitional Kindergarten Expansion Also Affects Statewide Attendance Over the Next Few Years.

Another factor affecting statewide attendance is the expansion of transitional kindergarten. State law began expanding eligibility for this program in 2022-23. All four-year olds will be eligible by 2025-26. Under our outlook, students

newly eligible for this program account for slightly less than half of our estimated attendance growth over the period.

LCFF Costs Decrease as Pre-Pandemic Attendance Funding Phases Out. For the purpose of allocating LCFF funding in 2021-22, the state credited school districts and most charter schools with at least as much attendance as they reported in 2019-20. This policy insulated most schools from the fiscal effects of attendance declines. Beginning in 2022-23, the state will fund school districts according to their actual attendance in the current year, prior year, or average of the three prior years (whichever is highest). In practice, this new policy means districts' higher pre-pandemic attendance levels will phase-out over the 2022-23

through 2024-25 period. Our outlook accounts for these changes with a \$1.6 billion (2.2 percent) downward adjustment to LCFF costs in 2023-24. This adjustment builds upon our lower revised estimate of LCFF costs in 2022-23. (For charter schools, the state is allocating funding according to current-year attendance only, beginning in 2022-23.)

Outlook Assumes New Funding for Arts Education. Preliminary results from the November 8 election indicate that the voters have approved Proposition 28. This proposition creates a new ongoing program to fund arts education beginning in 2023-24 (described in the nearby box). The measure also increases the minimum guarantee to cover the additional costs. Throughout this

Proposition 28 (2022)

Establishes New Program to Fund Arts Education. Proposition 28 establishes a program to provide additional funding for arts instruction and related activities in schools, beginning in 2023-24. The annual amount for the program equals 1 percent of the Proposition 98 funding allocated to schools in the previous year. For 2023-24, we estimate the program will receive an allocation of \$941 million. Under our estimates of growth in K-12 funding, this amount would grow by approximately 4 percent per year over the next several years.

Provides Rules for Allocating and Using Funds. The measure allocates 70 percent of its funding to school districts, charter schools, and county offices of education through a formula based on prior-year enrollment of students in preschool, transitional kindergarten, kindergarten, and grade 1 through grade 12. The measure allocates the remaining 30 percent based upon the share of low-income students enrolled in those entities in the prior year. School principals are responsible for developing expenditure plans describing how they will use their share of the funds, subject to two requirements. First, the measure requires schools with at least 500 students to use their funds primarily to hire new arts staff. Second, schools must use their funds to supplement any existing funding they already provide for their arts education programs.

Adjusts the Proposition 98 Guarantee Upward. In addition to creating a new program funded within Proposition 98, the measure adjusts the minimum guarantee upward. This adjustment occurs in two steps. In 2023-24, the state adds the cost of the program to the minimum guarantee otherwise calculated for the year. The state then converts this amount to a percentage of General Fund revenue. Beginning in 2024-25, the state adds this percentage to the minimum percentage of General Fund revenue allocated to schools under Test 1. Under our outlook, the \$941 million cost of the program in 2023-24 would result in an ongoing increase to the guarantee of 0.47 percent of General Fund revenue.

Legislature Can Reduce Funding if it Suspends the Guarantee. The measure allows the Legislature to reduce funding for arts education if it suspends the minimum guarantee. In this case, the percentage reduction for arts education cannot exceed the percentage reduction in overall funding for school and community college programs.

report, we account for Proposition 28 in our estimates of school spending and our estimates of the minimum guarantee.

KEY CONSIDERATIONS

In this part of the report, we highlight a few issues for the Legislature to consider as it prepares for the upcoming budget cycle. Specifically, we (1) compare the funding available under the minimum guarantee with the cost of existing school and community college programs, (2) provide context for the budget decisions the state will make in 2023-24, and (3) identify a few issues the Legislature may want to think about when planning for the upcoming budget cycle.

The Budget Picture in 2023-24 and Beyond

State Could Cover Existing Programs and Most of the Statutory COLA in 2023-24. Figure 7 shows our estimate of the changes in funding and costs relative to the 2022-23 enacted budget level.

Although the minimum guarantee drops \$2.2 billion, a few key adjustments free-up significant amounts of funding. Most notably, the 2022-23 budget allocated a significant amount of ongoing Proposition 98 funding for one-time activities. These activities expire in 2023-24, freeing-up the underlying funds. We also score savings from attendance-related changes to LCFF and account for the required reserve withdrawal. After making these adjustments, \$7.6 billion in funding is available. Regarding cost increases, we estimate that covering the 8.73 percent statutory COLA would cost \$7.9 billion. Consistent with current law, we assume the state reduces the COLA rate to 8.38 percent—lowering the cost by approximately \$300 million—to fit within the \$7.6 billion available.

Reserve Withdrawals Cover Gap Between Guarantee and Program Costs for the Next Few Years. Figure 8 on the next page shows how the funding available for school and community college programs changes over the period under our forecast. The blue bars represent the amount

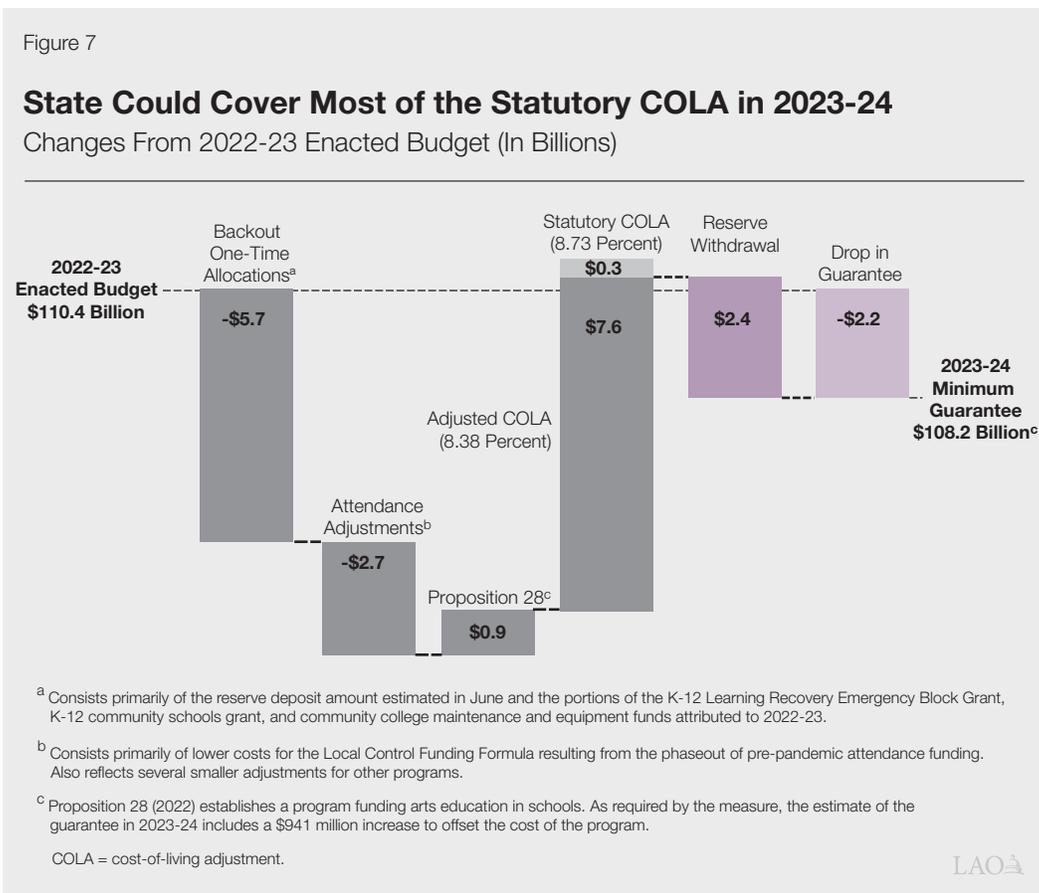
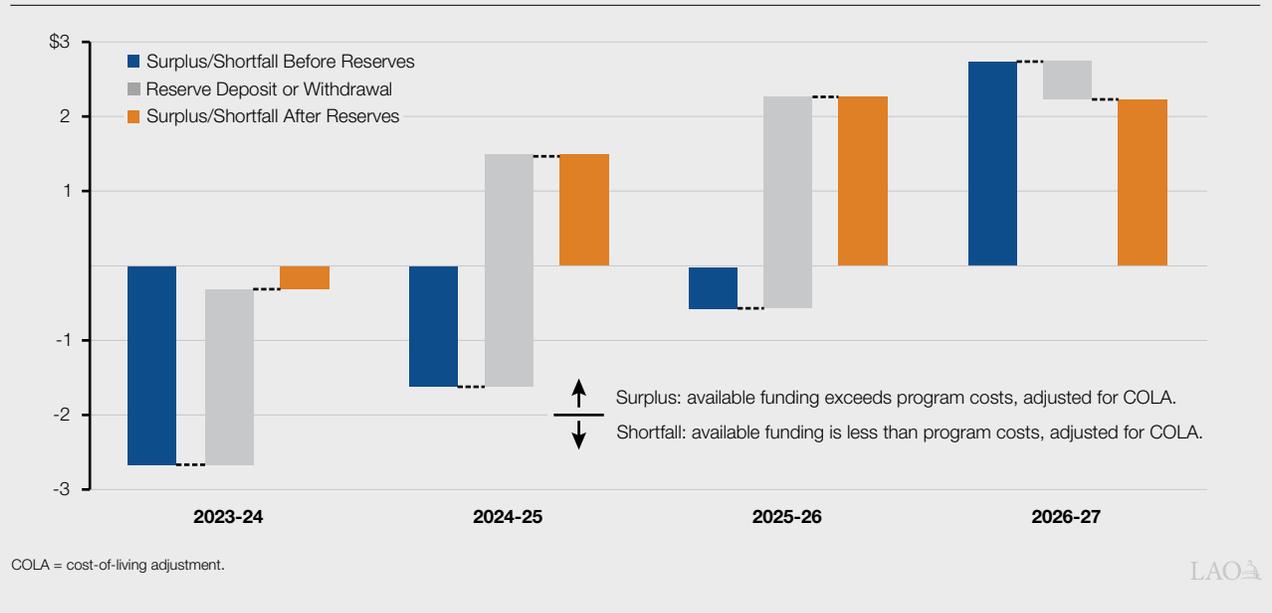


Figure 8

Proposition 98 Reserve Compensates for Small Shortfalls Over the Next Few Years
(In Billions)



by which the Proposition 98 guarantee is above or below the cost of covering existing programs as adjusted by the statutory COLA. Negative bars indicate a “shortfall” (the guarantee is insufficient to cover these costs) and positive bars indicate a “surplus” (the guarantee is more than sufficient). The gray bars account for required withdrawals and deposits from the Proposition 98 Reserve. The orange bars represent the surplus or shortfall after accounting for the reserve. As the figure shows, a small shortfall exists each year through 2025-26, but reserve withdrawals provide additional funding that reduces the shortfall in 2023-24 and more than offset the shortfalls in 2024-25 and 2025-26.

Budget Picture Stabilizes by the End of the Period, Assuming No New Ongoing Commitments. Under our forecast, the gap between the minimum guarantee and program costs shrinks over the period. In 2026-27, the guarantee is above the cost of existing programs and the state begins making reserve deposits rather than withdrawals. The picture could improve sooner if the economy grows more quickly than our forecast or the statutory COLA rate is smaller. Alternatively, it might improve after 2026-27 if the

state experiences a recession during the forecast period. In making these estimates, we also assume the state makes no new ongoing commitments.

The Education Budget in Context

Tighter Outlook Follows Two Years of Extraordinary Growth. Although our outlook estimates a drop in the guarantee in 2022-23 and slow growth in 2023-24, these changes build upon two previous years of historic growth. Between 2019-20 and 2021-22, the minimum guarantee grew \$31.3 billion (39.5 percent)—the fastest increase over any two-year period since the passage of Proposition 98 in 1988. The drop in 2022-23 erodes only a small portion of this gain. By historical standards, the school funding picture remains strong. **Figure 9** illustrates this point by comparing our estimate of K-12 funding per student under our outlook with funding levels over the previous 25 years. After accounting for the effects of inflation and changes in student attendance, school funding would dip in 2022-23 and 2023-24 but remain relatively high over the remainder of the period.

Multiyear Block Grants Provide Further Support to Districts. The June 2022 budget plan funded two large block grants to address the

effects of the COVID-19 pandemic on schools and community colleges. These grants are intended to support district activities over the next several years. For schools, the state provided \$7.9 billion for the Learning Recovery Emergency Block Grant (averaging about \$1,500 per student). Schools can use their funds broadly to support academic learning recovery, staff and student social and emotional well-being, and other costs attributable to the pandemic. For community colleges, the state provided \$650 million (about \$730 per student) to fund student support, reengagement strategies, professional development, technology, equipment, and other specified activities. Although both block grants are provided on a one-time basis, they represent an additional source of funding districts can use to supplement other funding over the next several years.

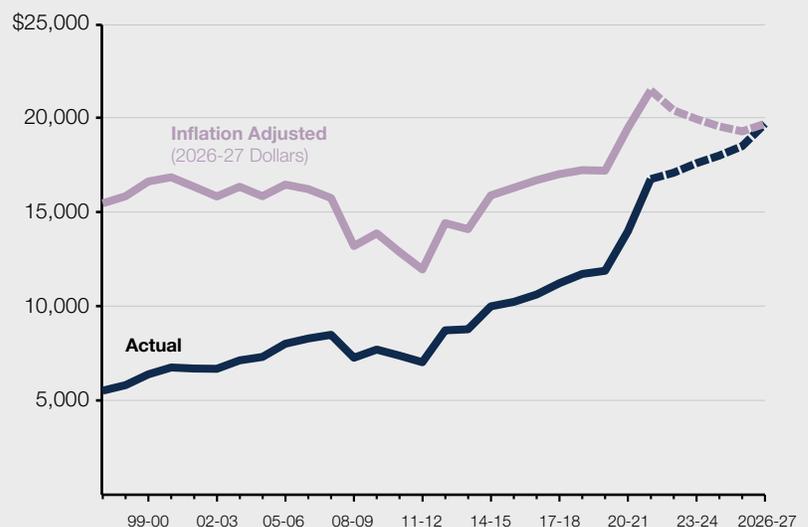
Previous Budget Actions Significantly Improve the Budget Picture in 2023-24.

Our estimate of the funding available in 2023-24 highlights the importance of preparing for economic downturns during stronger fiscal times. The budget adopted by the Legislature in June contained two major components that improved budget resiliency. Specifically, the budget (1) set aside some ongoing funds for one-time activities and (2) made the Proposition 98 Reserve deposits required by Proposition 2. If the state had not set aside any ongoing funds and lacked the Proposition 98 Reserve, the budget picture in 2023-24 would look much different. Under that alternative scenario, we estimate that the available Proposition 98 funding would have been at least \$8.3 billion—rather than about \$300 million—below the level necessary to cover existing programs and the statutory COLA. Facing such a scenario, the state might have needed to eliminate the 2023-24 COLA or fund a much smaller COLA and take other actions to reduce spending.

Rest of the State Budget Faces Large Problem. The rest of the state budget—consisting of the programs not funded through Proposition 98—is in a difficult position under our outlook. Specifically, the rest of the budget faces a \$25 billion problem in 2023-24. This shortfall represents the difference between available resources and the cost of currently authorized programs and services. The problem is due primarily to reductions in General Fund revenue, partially offset by (1) lower required spending to meet the Proposition 98 guarantee and (2) lower required deposits into the state’s general-purpose reserve. Moreover, the rest of the budget faces an ongoing deficit over the next several years. Even with relatively strong revenue growth in 2025-26 and 2026-27, the resources available in those years are less than the estimated cost of current programs and services. Given these issues, the state would have difficulty funding school and community college programs beyond the amounts required to meet the guarantee.

Figure 9

K-12 Funding Dips When Adjusted for Inflation but Remains Relatively High
Funding Per Student



LAOA

State Appropriations Limit Is Not a Significant Issue This Year... Proposition 4 (1979) places constraints on how the state can spend tax revenues that exceed a certain limit. Specifically, if the state collects revenue in excess of the limit, the Constitution allows the Legislature to respond by lowering tax revenues, increasing spending on activities excluded from the limit, or splitting the excess revenues equally between taxpayer refunds and one-time payments to schools and community colleges. Due primarily to our lower General Fund revenues, we estimate the state is below the limit in 2022-23 and 2023-24.

...But Would Affect State Budgeting in the Future. Assuming General Fund revenues follow the trajectory in our forecast, the state appropriations limit would begin to affect state budgeting in 2025-26. The main reason is that our estimates of General Fund revenue grow faster than the limit itself over the next several years. Our Proposition 98 outlook does not make any explicit adjustment for the appropriations limit, in part because the state must fund the minimum guarantee even if the limit requires reductions to other programs in the state budget. The state, however, could respond to future excess revenues in ways that would affect school funding. For example, it could reduce General Fund tax revenue, which also would lower the guarantee. Alternatively, it could split excess revenues between refunds and one-time payments, which would provide schools and community colleges with additional funding on top of the minimum guarantee. Estimates of the state appropriations limit also are subject to significant uncertainty beyond the budget year.

Planning for the Upcoming Year

Economic Uncertainty Abounds as Legislature Prepares for Upcoming Budget Cycle. The current economic environment poses a substantial risk to state revenues. In the past, economic conditions similar to the conditions we have observed over the past several months have typically resulted in subsequent revenue declines. On the other hand, we do not think a recession next year is inevitable. Even if a recession does occur, its exact timing and severity are uncertain. Our outlook takes a middle approach—assuming economic

weakness but not a recession. For 2023-24, this uncertainty means the Proposition 98 guarantee could be billions of dollars above or below our current estimates. Although the state will have a better sense of revenues and the guarantee by June when it adopts the budget, the economic picture beyond 2023-24 remains murky.

Building a Larger Budget Cushion Would Mitigate Future Downside Risk. Our outlook makes spending estimates for school and community college programs based upon current laws and policies. Two important assumptions are embedded in this forecasting approach: (1) the state maintains existing programs at their current levels except for formula-driven adjustments, and (2) the state applies all available Proposition 98 funding (including reserve withdrawals) toward covering the statutory COLA. Using this approach to set ongoing spending levels in 2023-24, however, would leave the Proposition 98 budget precariously balanced over the coming years. For example, our estimate of the guarantee in 2024-25 is just large enough to cover existing programs and the statutory COLA after accounting for a reserve withdrawal. In approximately half of all the potential economic scenarios that could unfold that year, the guarantee ends up below our estimate. Although the Proposition 98 Reserve might cushion a minor decrease, a larger drop would pose risks to ongoing programs. To build up somewhat more protection against such downside risks, the Legislature could consider some adjustments next year to create a larger budget cushion. Specifically, it could reduce certain ongoing expenditures and increase one-time spending. Below, we outline a few options for reducing ongoing expenditures.

Consider Reductions to Expanded Learning Opportunities Program (ELOP). The state created ELOP in the 2021-22 budget to fund academic and enrichment activities for K-12 students outside of normal school hours. As part of the 2022-23 budget, the state increased ongoing funding for the program from \$1 billion to \$4 billion. The program allocates funding to districts based on their attendance in the elementary grades and share of low-income students and English learners. Although statewide data are not available, initial feedback from districts suggests not all low-income

students and English learners are interested in the program. We think the state could improve the program and reduce costs by allocating funding based on actual participation instead of districtwide attendance. The state also could reduce ELOP allocations by accounting for other state and federal funds districts receive for before and after school programs. To achieve additional savings on a one-time basis, the state could further require districts to spend all their ELOP funding from 2021-22 and 2022-23 before they receive funding in 2023-24. Any of these actions could achieve savings without requiring districts to serve fewer students.

Consider Reductions to Community College Programs That Are Under Capacity or Lower Priority. Over the past few years, the state has provided some funding that may not be earned by colleges or may be a lower legislative priority. The 2021-22 budget, for example, provided a \$24 million base augmentation to SCFF for enrollment growth. Based on preliminary data, only about \$1 million of this funding will be earned by districts. The Legislature could revert any unearned funds—and reduce systemwide base funding by a like amount—once final data is reported by the Chancellor’s Office in spring 2023. Similarly, this spring the Legislature could identify other community college programs that may be under capacity, such as the California Apprenticeship Initiative or other grant programs the Legislature has authorized in recent years. The Legislature also may want to target for reductions certain programs that may be a lower priority given the students served. For example, the 2022-23 budget provided \$25 million ongoing Proposition 98 General Fund to expand eligibility for the California College Promise. This program allows colleges to waive enrollment fees for returning students enrolled full time who do not have financial need given their higher income level.

Consider Funding Smaller COLA. Another option would involve reducing the COLA rate below the 8.38 percent increase we estimate the state could fund in 2023-24. One reason the state might consider this option is that the surge in energy prices appears to be responsible for a notable portion (likely at least 2 percentage points) of the high COLA rate. Although district energy costs are likely up too, these costs typically account for a small share of district budgets. The Legislature could consider funding a COLA that is below the statutory rate but still large enough to allow schools and community colleges to address their cost pressures and local priorities. We estimate that each 1 percent reduction in the COLA rate equates to approximately \$910 million in lower ongoing spending.

Legislature Could Advance Its Priorities Next Year Through Oversight. Over the past two years, the Legislature has allocated Proposition 98 funding to more than 50 new school and community college activities. Some of the largest allocations have involved learning loss recovery, community schools, the teaching workforce, infrastructure, and community college financial aid and student support services. The Legislature could use the upcoming budget cycle to conduct oversight of these activities. In particular, the Legislature might want to examine: (1) whether these activities are having their intended effects on students and programs, (2) how these activities fit with broader goals (such as reducing historical funding disparities among districts, improving student achievement, and closing achievement gaps), and (3) any challenges districts face implementing these activities. By conducting oversight and exploring changes in these areas, the Legislature could continue to advance its priorities despite the tighter budget picture we anticipate next year.



FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

UCLA Forecast: Too Cold or Just Right?

 **BY MICHELLE MCKAY UNDERWOOD**

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Yesterday, in a departure from the norm, the UCLA Anderson School of Management presented two potential economic forecasts: a perfectly balanced set of circumstances (the *Goldilocks* scenario) and a recession next year. Readers of the economic tea leaves should take some comfort in the fact that even professional economists are uncertain of the road ahead, resulting in a split decision among UCLA's economists: 54% believe a recession will begin in mid-2023 and 46% believe it will not, but are not ruling out a recession beyond that timeline.

In presenting the U.S. economic outlook, the forecast kicked off with an esoteric deep dive into the yield curve and its strong history of recession prediction. While the yield curve has only been discussed in this forum [since 2019](#), its history dating back to 1950 has been of an ominous spirit of recession yet to come. On this indicator alone, there is a strong chance of a recession within the next 12+ months. Even more strongly lining up against the prospect of the *Goldilocks* scenario and indicating a recession in the next six months is a slowdown in housing starts, high levels of inflation, and slowing manufacturing. Other indicators are less gloomy, especially unemployment, which (at current levels) is not strongly correlated with an impending recession. These mixed signals, plus the uncertainty of Federal Reserve policy decisions and resulting effects, lead the Anderson Forecast to present two economic scenarios.

Past forecasts have focused heavily on external factors, such as global military conflicts, COVID-19 restrictions in other countries, and oil prices. UCLA's economists noted that both scenarios assume lowering oil prices and eased "zero tolerance" restrictions in China helping to ease inflation and supply chain issues. The biggest variable driving UCLA's two economic growth projections is how aggressively the Federal Reserve tightens monetary conditions. According to these divergent scenarios, the inflection point will come after the first quarter of 2023, and whether the Federal Reserve halts rate increases or continues further.

In the *Goldilocks* scenario, the Federal Reserve pauses interest rate increases after December; inflation and

supply constraints ease; there is a modest increase in unemployment, which is enough to help ease pressures on inflation, but not enough to negatively affect consumer spendings; there are no further declines in home construction; and no recession occurs.

Fortunately, even the recession scenario presented was a comparatively mild and short-lived recession. In this scenario, the Federal Reserve would continue to increase interest rates to drive down inflation (with some success); unemployment would peak at 5%, forcing a decline in consumer spending; tightening financial conditions would lead to further reductions of home construction; and consumers and businesses would both cut back on spending and investments. The economy contracts at a 2-3% annual rate in both the second and third quarters of 2023, is flat in the fourth quarter of 2023, and then begins to rebound.

California Forecast

Those who have lived through “relatively mild” U.S. recessions may be skeptical that these effects will not be amplified in California, as they were in the 1990s (aerospace); 2000s (dot.com); 2008 (housing); and 2020 (pandemic shutdowns). Similarly, the recent shedding of technology jobs could be cause for concern without further exploration. UCLA’s Jerry Nickelsburg examined the buffers in place today, including:

- State’s rainy day fund—which is significantly larger than the current-year revenue shortfall
- Globalization of technology jobs—even companies that are California-based, like Twitter, have a global workforce, meaning technology layoff effects are dispersed
- Property tax revenues—local governments are assured Proposition 13-permitted increases in property tax assessments since the Consumer Price Index is high
- Recovering logistics—the resolution of labor disputes affecting California ports specifically and railroad workers nationwide will bring imports back to the state
- Defense spending—with global conflict and uncertainty, defense spending in California is likely to increase in the near term

In summary, UCLA economists expect that California’s experience of a recession should reflect the mild and short-lived nature of the nation’s recession. On January 10, 2023, California will find out whether the Newsom Administration believes the California economy is *too cold or just right*.

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

Declining Enrollment: The New Reality

✉ [BY DANYEL CONOLLEY](#)

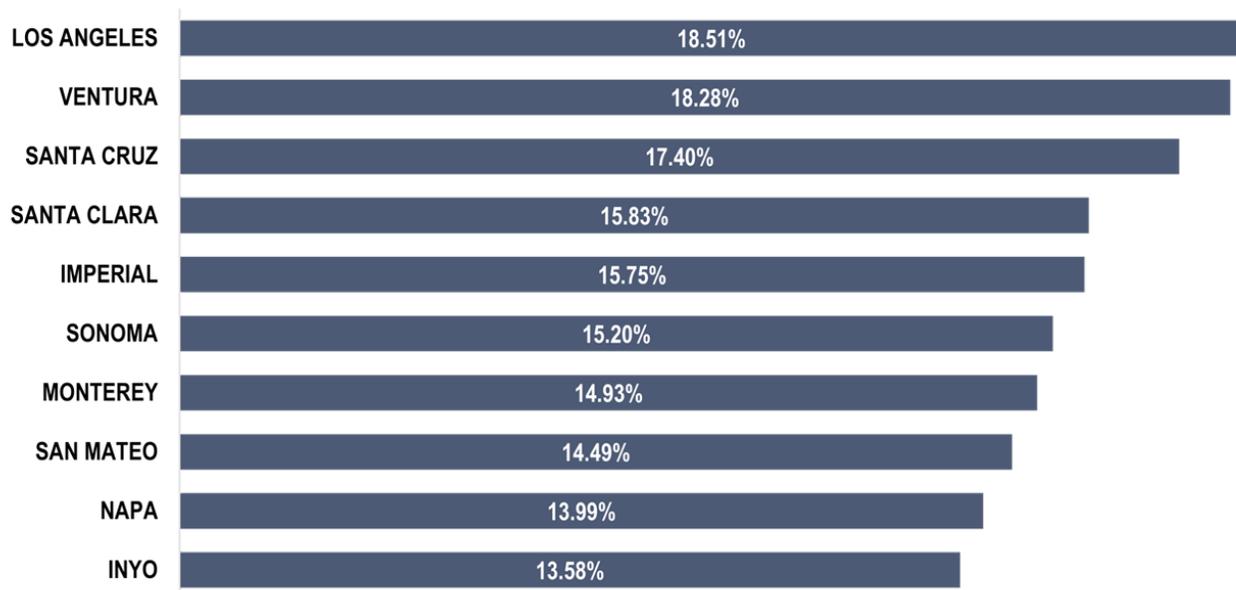
✉ [BY LINETTE HODSON](#)

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posted October 10, 2022

Statewide enrollment trends experienced the fifth consecutive decrease in enrollment in the 2021-22 school year, with a loss of 110,000 (roughly 1.84%) students. In fact, the last time student enrollment was this low was in 1998-99, more than 20 years ago. If current trends hold over the next ten years, further decline of 523,700, roughly 8.9% of 2021-22's total enrollment, is projected. Although statewide enrollment reflects a downward trend, the experience varies by geographic location, with the top projected declining enrollment counties reflected in the figure below.

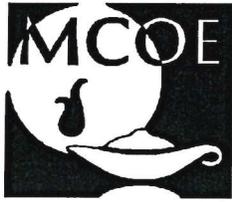
Projected Top Declining Enrollment Counties (Between 2021 and 2031)



The loss of students does not align with the strategic planning in California schools, which has been based on an underlying assumption of increased student attendance for more than three decades. As individual local educational agencies (LEAs) began to experience decreased student enrollment and worked to assess the impacts at the local level, there were efforts to understand the root cause of the decline. Over time, there is recognition that the cause is two-fold, students are leaving California schools, and the numbers of school-aged children has decreased due to lower birth rates.

Emergency funding resources, the addition of transitional kindergarten students, and the new average daily attendance calculation are helping to mask the negative impact of declining enrollment, but LEAs should remain alert and focused on the fiscal implications of operating with less students. As LEAs prepare for the First Interim budget updates, it is important to focus on the immediate and urgent challenges of staffing shortages and the implementation of new programs, in addition to the impacts of declining enrollment in future years. The multiyear projection is a critical part of the First Interim budget and also an opportunity to communicate with the board, administration, and community partners as the strategic planning cycle gets underway. A proactive approach to examining the current and projected enrollment data is an important first step. It is also critical for districts to take advantage of this additional time to communicate with staff and the community in a way that will maintain trust. Waiting until the district is in fiscal trouble to start addressing the issue of declining enrollment will make the situation worse for staff and students alike.

To assist LEAs in navigating the complexities of declining enrollment, the upcoming two-part webinar series, [Declining Enrollment—Operational Strategies](#), is presented in partnership with the Fiscal Crisis & Management Assistant Team and is designed to support administrative teams in managing operations, fiscal management, and facility considerations. In addition, this webinar will cover human resources management areas such as managing enrollment and staffing practices. To find out more about the upcoming webinar and register, please click [here](#).



MARIN COUNTY OFFICE OF EDUCATION

1111 LAS GALLINAS AVENUE/P.O. BOX 4925
SAN RAFAEL, CA 94913-4925
marincoe@marinschools.org

MARY JANE BURKE
MARIN COUNTY
SUPERINTENDENT OF SCHOOLS

(415) 472-4110
FAX (415) 491-6625

September 15, 2022

Annie Sherman, President
Larkspur-Corte Madera School District
230 Doherty Drive
Larkspur, CA 94939

Dear President Sherman,

In accordance with Education Code Sections 42127, the Marin County Office of Education has reviewed the adopted budget of the Larkspur - Corte Madera School District for fiscal year 2022-23 in conjunction with the Local Control Accountability Plan (LCAP) and the Budget Overview for Parents pursuant to Education Codes 52070 and 52064.1.

The County Superintendent is required to approve, conditionally approve, or disapprove the Adopted Budget after examining and determining the following:

- Examine the adopted budget to determine whether it complies with the criteria and standards established pursuant to Education Code 33127 and identify any technical corrections needed to bring the budget into compliance with those standards.
- Determine whether the adopted budget will allow the district to meet its financial obligations during the fiscal year and is consistent with a financial plan that will enable the district to satisfy its multi-year financial commitments.

Prior to approving the adopted budget, the County Superintendent is required to approve the LCAP and the Budget Overview for Parents for each school district after determining all of the following:

- The LCAP and the Budget Overview for Parents adhere to the template adopted by the State Board of Education (SBE).
- The budget includes expenditures sufficient to implement the specific actions and strategies included in the LCAP.
- The LCAP adheres to the expenditure requirements for English learners, low income and foster youth students.

Based upon our review, the adopted budget and LCAP of the Larkspur - Corte Madera School District has been approved, however, as detailed in the letter below, the district's projected decline in ending fund balance is cause for concern. The district's projected deficit spending is structural in nature and will, overtime, exhaust the district's reserves. We therefore recommend the district consider a deficit reduction plan to ensure reserve balances are maintained at a sufficient level to withstand economic volatility.

STATE AND NATIONAL ECONOMIC INFLUENCES

Through our fiscal oversight role, we carefully monitor the economy, its impact on State and Federal revenues and how these might affect Marin County school districts and students. We also closely monitor changes associated with the accountability element of the Local Control Funding Formula (LCFF) as the State continues to refine the statewide accountability system, aligning federal and state compliance through the California School Dashboard and the Local Control Accountability Plan (LCAP). Also on the watch list are current legislative efforts, especially those impacting property and parcel taxes, the implementation of new programs including the Expanded Learning Opportunity Program, Transitional Kindergarten, and Universal meals, and fiscal information unique to each district.

Current Economic Conditions

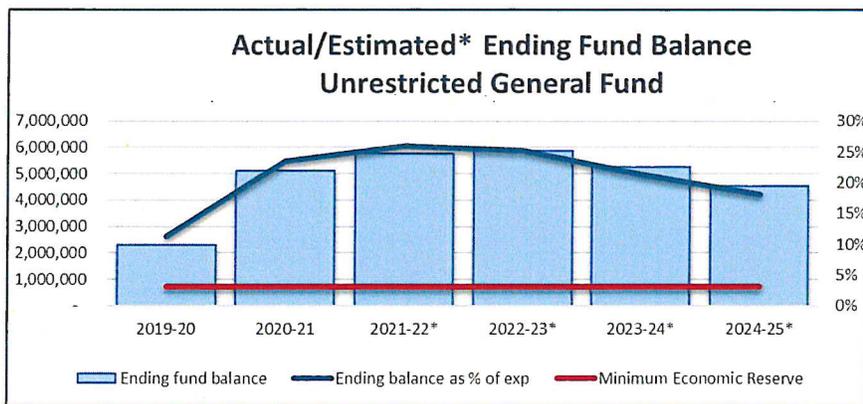
The 2022-23 California state budget provided a 13% increase to the Local Control Funding Formula base rates and applied a 6.56% cost-of-living adjustment (COLA) to selected categorical programs including the special education apportionment. The state adopted budget for 2022-23 includes one-time funding in the form of block grants, provides full ongoing funding for the new Universal Meals program, significantly increases funding for the new Expanded Learning Opportunity program, and funds the first phase of transitional kindergarten expansion through the LCFF. A number of Marin County districts have also been identified as recipients of funding to implement a community school model and some districts may benefit from the new reimbursement program for Home to School Transportation.

The district is dependent on local economic conditions for revenue growth, as the rise in the local property taxes is the primary source for revenue increases. Property tax growth rates have increased county-wide in 2022-23 and by all indications will continue to outpace the state’s COLA in most areas of Marin, however, the boost to the LCFF in addition to COLA in the 2022-23 budget means some community funded districts may become state funded in the current year.

We anticipate future increases in education funding will be limited to the cost-of-living inflation factor at a maximum. There is growing concern that the economy is headed towards recession after a record period of economic recovery which, in combination with today’s high inflation, underscores the need to maintain budget reserves and fiscal flexibility. It is within this context that school districts should exercise caution when considering out-year spending commitments, to ensure they are well positioned for economic volatility over the next few years.

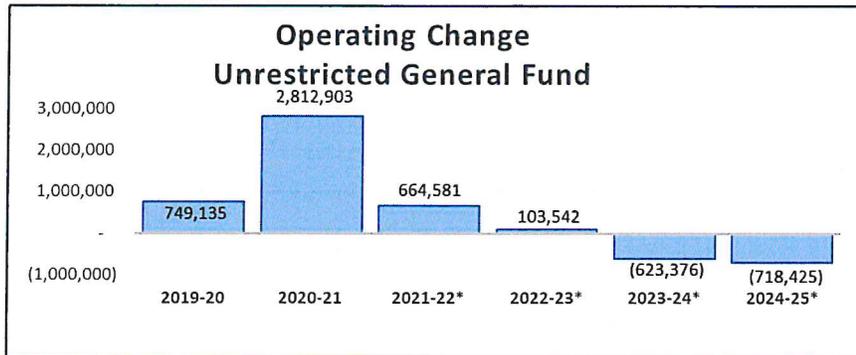
BUDGETARY POSITION FOR LARKSPUR – CORTE MADERA SCHOOL DISTRICT

The following graph depicts the district’s estimated ending balance in the adopted budget and multi-year projection for the unrestricted general fund, with both the state required minimum reserve and the district’s actual reserve as a percentage of total expenditures which exceeds the minimum in all years.



OPERATING CHANGE

The district’s adopted budget reflects operating deficits in the unrestricted general fund as displayed in the chart below.



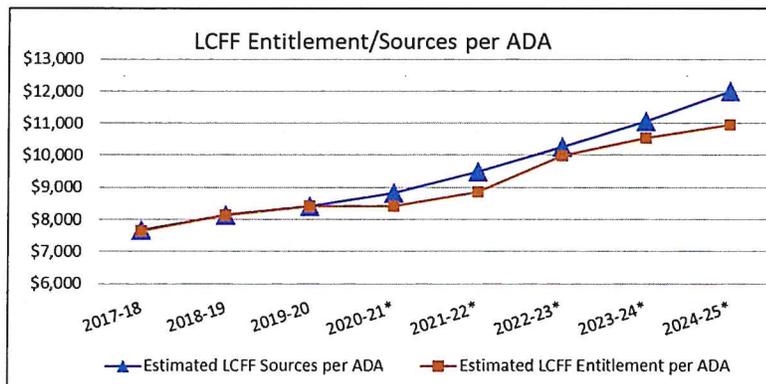
The cumulative impact of projected operations is a 21% decline in fund balance over the current plus two (2) subsequent years, resulting in projected reserves of \$4.5 million or 18% of general fund expenditures at June 30, 2025. While some deficit spending may be planned, ongoing structural deficits threaten a school district’s future educational programs. Districts that wait too long to address and correct structural deficits are forced to make dramatic corrections all at once. In contrast, carefully planned and phased-in structural corrections lessen the impact on children.

CASH FLOW

The district’s historical cash flow statements indicate the district has insufficient cash in certain months of the year to meet operating expenditures necessitating cash borrowing from the County of Marin through a Tax Anticipation Note (TAN). We note the district’s TAN for the 2022-23 fiscal year is in the process to be approved by the Board of Supervisors. The district is well advised to maintain reserve levels at far higher levels than the state required minimums to ensure sufficient cash for operating purposes.

LOCAL CONTROL FUNDING FORMULA (LCFF) FOR LARKSPUR - CORTE MADERA SCHOOL DISTRICT

The 2022-23 state budget includes an unprecedented increase to the local control funding formula (LCFF), increasing base funding rates by approximately 13% while also incorporating the first phase of Universal Transitional Kindergarten. The LCFF was also adjusted for low attendance rates in 2021-22 as well as to provide additional ongoing relief against declining enrollment. The state projects Proposition 98 funding will continue to be enough to fund the LCFF entitlement with adjustments for changes in the pupil population and the annual cost of living factor.

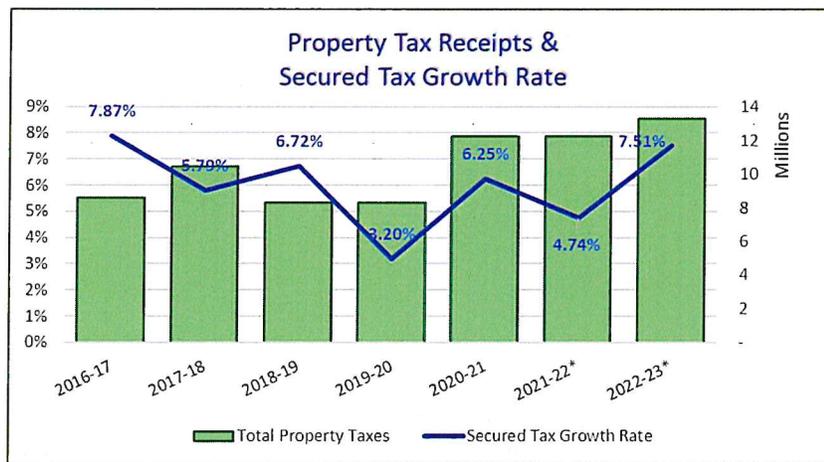


As shown in the preceding graph, the significant increase to LCFF funding in 2022-23 has outpaced property tax growth and the district could therefore become state funded in 2022-23 before returning to basic aid status in 2023-24. Going forward, we anticipate the district’s property tax growth rate will outpace the annual increase in the LCFF which increases the likelihood the district’s LCFF will be community funded. These conditions are challenging to manage as revenue projections are extremely sensitive to changes in student enrollment and the property tax growth rate, however, the new three-year average measurement for average daily attendance provides a far more predictable basis for future revenue projections as the decline in any particular year is both delayed and spread out over three years.

The district has an obligation under the LCFF to direct the supplemental grant included in the district’s LCFF entitlement towards increasing or improving services to pupils of higher need. This requirement applies to all districts, including community funded districts. The district’s estimated 2022-23 LCFF supplemental grant as part of the adopted budget and Local Control and Accountability Plan is almost \$294 thousand. It should be noted that the newly adopted state budget, that was passed after the district’s own budget adoption, has now increased the district’s supplemental and concentration obligation to \$342 thousand, an increase of 16%.

PROPERTY TAX TRENDS

Property taxes provide 81% of the district’s total unrestricted revenue sources. The following chart shows the growth in total property tax revenues as well as the actual secured tax growth rates through 2021-22 and the County of Marin’s preliminary tax roll for 2022-23.



COMMUNITY FUNDED DISTRICTS

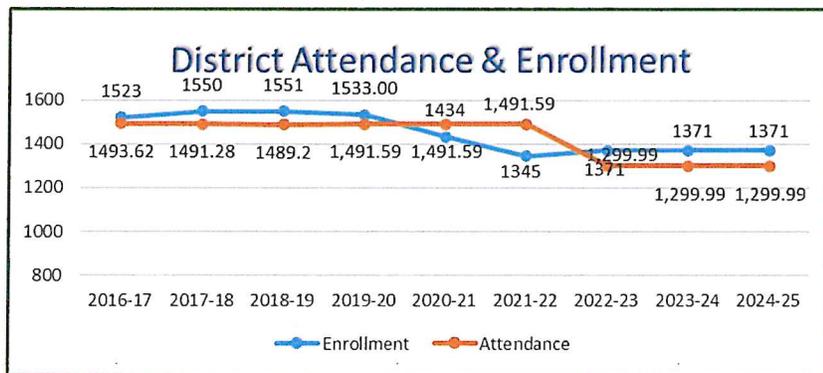
Community funded districts are commonly called “basic aid”, which refers to the basic aid entitlement for all students of \$120 per average daily attendance (ADA) as set forth in the California Constitution as defined in Education Code Section 41975. Ultimately, basic aid districts receive the benefit of excess taxes which exceed their LCFF entitlement.

An additional constitutional guarantee began with the passage of Proposition 30 in 2012. Drafted as a means of guaranteeing benefit to all schools, Proposition 30’s Education Protection Act (EPA) provides that no school district shall receive less than \$200 per Average Daily Attendance. The temporary income taxes and minimum funding guarantee authorized by Proposition 30 were extended with the passage of Proposition 55 at the November 2016 election for another 12 years through 2030.

STUDENT ATTENDANCE

The district is estimating student enrollment and associated average daily attendance (ADA) will continue to remain essentially unchanged as reflected in the chart below. The state budget includes two major changes to attendance accounting to protect districts from the decline in attendance rate experienced in 2021-22 and to provide a new guarantee against declines in ADA. Districts were previously funded on the better of current or prior year ADA, offering a one-year reprieve against ADA declines. Beginning in 2022-23 districts will be funded on the better of current, prior year or the average of the three most recent prior years' ADA. The increase in funded ADA as a result of these provisions in combination with the significant increase to the LCFF base grant may surpass the district's property tax growth and could mean the district becomes state funded in 2022-23.

All districts, regardless of funding base, rely on attendance to drive many factors. As well as forming the basis of many one-time and grant funding opportunities, staffing needs, facilities and supplies are shaped by the number of students served. We recommend that all districts place a high priority on monitoring student enrollment and attendance.



FEDERAL BUDGET

The federal budget for fiscal year 2023 is likely to provide small increases in Title I funding, however, we anticipate flat or even reduced funding to be allocated to California. A concerted effort to secure an increase in the federal budget for Special Education has emerged, however, the budget has not yet been approved. Federal funding for California school districts is forward funded meaning that the 2023 budget will determine federal revenues in the district's 2023-24 budget.

ONE-TIME FUNDS

The district will receive approximately \$1.3 million in one-time funding for the Arts, Music, and Instructional Materials and the Learning Recovery Emergency Block Grants that were included in the state budget. The learning recovery grant is fairly restrictive in nature requiring the district to carefully select programs that meet the requirements of the grant and do not exceed the funding levels. In addition, the district's budget includes \$141 thousand in one-time federal and state funds from the COVID relief stimulus packages. As with all one-time funding, ongoing commitments should not be guaranteed beyond the grant timeframe without an alternative funding source planned.

PARCEL TAXES

Your community has shown support for its schools through a parcel tax. The district's multi-year projection includes parcel taxes in all three (3) years starting with a base of \$3.7 million in the adopted budget representing 17% of the district's total general fund revenue sources. The district's current parcel tax is escalated 5% annually and expires on June 30, 2032.

SALARY SETTLEMENTS

School districts are in the "people business." We note the district settled negotiations with all bargaining units for the budget year and included the cost of the settlement in the adopted budget. We thank the district for providing the certified Public Disclosure of Collective Bargaining Agreement and multi-year projection.

RETIREE BENEFITS

The district provides other post-employment health benefits (OPEB) to retired employees that have met certain eligibility requirements. The district's projected OPEB cost for 2022-23 is approximately \$59 thousand and the estimated unfunded liability is \$104 thousand. This measurement is based on the district's actuarial study dated June 30, 2021.

RESERVES

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

Transparency Requirement

The district met the requirement of disclosing reserve levels, including justification for carrying higher than minimum reserves, at the adopted budget public hearing.

Cap on Reserves

The Public School System Stabilization Account (PSSSA) exceeded 3% of state general fund revenues in 2021-22 triggering a cap on district reserves in 2022-23. The reserve cap does not apply to community-funded districts or districts with less than 2,500 ADA. In all circumstances, we continue to encourage districts to maintain higher than minimum reserves.

CONCLUSION

We thank staff for their timely submission of the adopted budget using the statutorily required forms and responsiveness to the requests for information made in the course of our technical review.

We appreciate your dedication and service to the children of Marin County. Your attention to good fiscal stewardship ensures the children of Marin County will continue to experience quality education now and in the future.

If you have any questions, please do not hesitate to contact me at 415-499-5822.

Sincerely,

MARY JANE BURKE
Marin County Superintendent of Schools

A handwritten signature in cursive script that reads "Kate Lane".

KATE LANE
Deputy Superintendent

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