



HOLTVILLE UNIFIED
SCHOOL DISTRICT

2022-23 First Interim Report
December 2022

HOLTVILLE UNIFIED SCHOOL DISTRICT

2022-23 First Interim Report

December 12, 2022

Within this packet, the Holtville Unified School District submits its 2022-23 First Interim Report. This report represents the District's best estimates for the 2022-23 school year and is based on the most current information available, including any updates from Federal, State, and County Office of Education sources, as well as updated local figures regarding staffing and other expenditure projections. This report will highlight the changes made to the 2022-23 end of year projections since the District's last update, which occurred with the presentation of the 2021-22 Unaudited Actuals/2022-23 First Budget Revision in September of 2022.

The following forms are included within the report for the Board's Review:

- Form CI: This is the signed certification by the President of the Governing Board, certifying that the Report has been approved at a meeting of the Board and will be submitted to the County Office of Education, who then verifies its accuracy. In addition, the form provides a summary of the Criteria and Standards Report, which can be found in its entirety toward the end of this document. Full explanations for each of the criteria and standards are located in that section and should be reviewed along with the summary.
- Form 01I: This form provides the revenue and expenditure information for the District's General Fund Budget projections made at July 1st ("Original Budget"), the most recent update prior to this report ("Board Approved Operating Budget"), the actual figures accrued through the time of the report ("Actuals to Date"), and the numbers proposed within this report ("Projected Year Totals"). The final two columns deal with variances between the current report and the most recent budget update. Finally, it is important to note that the Form's pages are divided between Unrestricted and Restricted sections of the General Fund. The different sections are labeled in the center title of each page.
- Form AI: This form shows the District's estimated average daily attendance (ADA) for 2021-22 ("Estimated P-2 Report ADA"), as well as the Estimated ADA that will be used for funding ("Estimated Revenue Limit ADA). As school districts around the State have suffered from a sharp decline in attendance, even after returning from school closures brought on by COVID, the 2022-23 State Budget included a remedy to help cushion the fall of the losses to ADA. Under this mitigation strategy, districts can utilize their 2019-20 attendance rate, multiplied by their 2021-22 enrollment. This recognizes that pre-COVID, districts had ADA in place that more correctly aligns to the efforts made to establish healthy attendance levels. For this reason, HUSD's funded ADA is significantly different than the 2021-22 P-2 ADA, or the rate that would have been used to prior to the State's mitigation solution.
- CALPADS 1.17 Report: This report shows the District's enrollment figures, broken down by school site. Within the report, one can see the total enrollment of each site, as well as sub-sets of these totals, including: a) Free and Reduced Meal Program, b) Foster Youth, c) Homeless, d) Migrant Program, e) Direct Certification students, and f) English

Learners. This report determines an “unduplicated count” of all those students in each site that fit in one or several of these categories. This count is important as it determines supplemental and concentration grants in the new LCFF calculation. The 2022-23 figures provided are the most current the District currently possesses, but should any adjustments be made, subsequent reports will update these amounts.

- LCFF Calculator and LCFF Summary Pages: These worksheets were developed by the State’s Fiscal Crisis Management Assistance Team (FCMAT) and checked by the ICOE Fiscal Advisory team, utilizing the most current information provided by the State on the LCFF implementation. The worksheet illustrates columns to estimate the LCFF for HUSD in several different fiscal years. The three fiscal years of concern in this report are 2022-23, 2023-24, and 2024-25.
- Report SEMAI: This report shows the District’s Special Education Maintenance of Effort (MOE) calculation. As is required, the SELPA must maintain a minimum level of Special Education funding from year-to-year, so this form compares the District’s actual expenditures made in Special Education from the prior year to the projected expenditures from the current school year. A challenge within this calculation is the fact that the SELPA provides funds to districts based on *total district* ADA, NOT Special Ed ADA. For HUSD, this means that revenues can drop if district-wide enrollment declines, even if the Special Education population remains the same or increases. Currently, the District is projected to pass the MOE test.
- Form MYPI: This report shows the District’s General Fund multi-year projections for the current year and two additional fiscal years, splitting the report into three sections – Unrestricted, Restricted, and a combined Unrestricted/Restricted section. While the District cannot know the exact revenues and expenditures of these out-years, it is helpful to project the financial trajectory of the District assuming what is currently projected regarding revenues and expenditures. A list of the assumptions made while formulating the MYP calculations can be found at the bottom of the Unrestricted and Restricted sections of the MYP. It is important to note that these assumptions are based off current information, and will likely change as we move forward, and economic conditions change. From the State level, economic factors are pointing to a recession, so the very favorable revenue situation in the current MYP is tenuous. For HUSD, the big concern going forward will continue to be declining enrollment and the need to improve ADA, so that revenues will not be overly impacted by local factors.
- Cashflow Statement: As we have seen in the past, cash on hand can be a major issue for school districts. The statement included in this report provides an estimated cashflow for 2022-23. As this report shows, cash on hand for HUSD appears to not be as pressing of an issue as in years past. However, these balances are directly impacted by the State’s cash situation, so they must be monitored closely. Should the economy take a sudden downturn, the State has proven in the past that cashflows to school budgets are an effective means for the State to alleviate their own cash struggles.

- Form 01CSI: The Criteria and Standards form is a lengthy report that attempts to provide an analysis of several factors that affect the District’s fiscal situation. These factors, in theory, would tend to indicate the relative health of the District and to identify potential threats. Topics in the report include enrollment, ADA, year-to-year budget variances, status of labor negotiations, long-term obligations, and much more. The difficulty with this report is that each budget projection reported throughout the year represents the information available at that time. Due to factors such as carryover and/or deferred funds, as well as new or ending grants at the State level, variations occur regularly.
- Form SIAI: This form summarizes the budgeted Interfund activities for all of the District’s funds in 2022-23. The form provides four sections that report planned activity between the District’s funds: a) Direct Cost transfers (object 5750), b) Indirect Cost transfers (object 7350), c) Interfund Transfers In/Out (objects 8900-8929 and 7600-7629), and finally, d) Due From/To Other Funds (objects 9310 and 9610). Within each of these categories, the figures must balance.
- Other Funds (Forms 08, 11, 13, 21, 25, and 56) – These reports show the updated 2022-23 projections for Associated Student Body, Adult Education, the Cafeteria, the Building Fund (containing GO Bond and QSCB project funds), the Capital Facilities Fund, and the Debt Service Fund. Each shows the expected revenues and expenditures for each of these other funds, as well as projected balances at 6/30/23. Currently, none of the District’s other funds have any impact on the General Fund.
- Technical Review Checks: This printout verifies that the District’s 2022-23 Budget data from this reporting period passes the technical requirements of the State’s accounting software.

Background – State and Federal

Despite the easing of the COVID-19 pandemic, both domestic and international troubles continue to present problems for the national economy. Domestically, the current occupant of the Oval Office has signed on to the “progressive” energy policies of Europe and the American hard left to stymie energy production. The only relief in energy prices has been brought on by decreased demand in the oil markets as China continues to pursue its draconian “zero COVID” policy, locking down their citizens and causing economic calamity. As for the US on the international stage, American weakness has prompted foreign actors to seek conflict. Most notably, war has been raging in Ukraine for months, costing the U.S. billions in foreign aid packages. While it appears that the Ukrainians are effectively repelling the Russian invasion, Putin has sought retaliation against Western Europe by decreasing supply of energy resources, setting the stage for a brutal winter in Europe. Adding even more “fuel” to this proverbial fire is the unchecked domestic spending here in the US to the tune of trillions of dollars, causing inflation levels to reach forty year highs, and to persist month after month in spite of the current Administration’s propaganda attempts to convince Americans that the economy is doing well. The reality is that unemployment is ticking up, the stock market has taken a nosedive, the housing market is beginning to sour – all bad economic signs. The Fed is attempting to raise

interest rates to combat inflation, but it is simultaneously hurting the economy and the threat of stagflation is ever-present.

Here in California, the economic bad news has hit (coincidentally) after the election, as economists have advised of future deficits in California's budget future. Touting rainy day reserves from previous budget surpluses, the one-party rulers of California are not speaking of budget cuts to Education – yet. While it is true that tax revenues were way up in the two prior fiscal years, there were those that questioned the excesses of the past two years after COVID shut down much of the economic activity. As Christopher Thornberg of the Times of San Diego wrote in an article early in 2022, “The last two years might be best characterized as the ‘stimulus bubble era’. Yes, the pandemic was a tragic natural disaster, but it was a completely different kind of recession with few long-term consequences. A bit of economic help would have served the purpose just fine, but instead, in today's era of populist politics, the stimulus firehose was turned on.... This is what is driving soaring as well as state tax revenues. But it can't last.” Clearly, the signs of an economic slide are growing, and one has to wonder when the inevitable cuts will come.

With all that being said, however, the current fiscal factors for schools do not reflect the pending slowdown. The information below was used in this report. Keep in mind that they do NOT include the newest projections of State budget deficits in the coming years:

2022-23 Local Control Funding Formula Factors:

- Cost of living adjustment (COLA) = 6.56%
- Augmentation to Cost of living adjustment (COLA) = 6.70%
- 2022-23 Funded ADA for HUSD (including ICOE supplemental ADA) = 1,548.01
- 2022-23 HUSD CalPads Total Enrollment = 1,573
- 2022-23 HUSD CalPads Unduplicated Pupil Count = 1,281
- Rolling UPP (used to determine LCFF Supplemental/Concentration funding) = 80.72%

Other 2022-23 GF UR Factors:

- Mandated Cost Block Grant = \$34.94ADA (Grades K-8), \$67.31/ADA (Grades 9-12)
- UR Lotto Projections = \$170 per ADA

New GF Restricted Programs:

- Expanded Learning Opportunities Program = \$1,549,034
- Arts, Music, Instructional Materials Block Grant = \$978,066
- Learning Recovery Emergency Block Grant = \$2,844,270

It is important to note that the above figures represent the State's current budget assumptions. As stated earlier, economists are projecting future budget deficits for California. This is a troubling sign of financial troubles that will have a detrimental impact on local school budgets.

Background – Local

For Holtville Unified, the greatest concern has been with student enrollment. 2021-22 saw a slight decrease in enrollment of 17 students over the prior year and preliminary indications are

that enrollment is down another 20-25 students in 2022-23. While these are small changes in enrollment, like most every school district in California post-COVID, attendance still has not recovered since the pandemic started. Thankfully, the State made mitigation efforts to offset the poor attendance that was experienced State-wide. Even though these mitigation efforts are ongoing into the 2022-23 school year, the District is making efforts to focus on improving attendance as quickly as possible to not just improve the financial situation, but to also help with bringing students back to pre-pandemic proficiency levels.

Variances

As mentioned earlier, one of the major components of this report is to analyze the changes made since the last budget update, which occurred in September with the 2021-22 Unaudited Actuals/ 2022-23 First Budget Revision Report. The following sections will breakdown the variances between the two major sections of the General Fund, the Unrestricted and Restricted budgets.

GF Unrestricted Variances

The following chart summarizes the differences between 2022-23 GF UR Revenue in the First Interim and this report.

GF Unrestricted Revenues	2022-23 First Budg Rev	2022-23 First Interim Report	Variance	Explanation
LCFF State Aid	14,291,005	13,944,519	(346,486)	LCFF Revenues stayed relatively flat from the last report. The negative adjustment to State Aid was caused by a revised property tax estimate (see below).
Education Protection Account	4,236,671	4,236,671	-	No change over prior budget adoption.
LCFF State Aid - PY	-	-	-	No change over prior budget adoption.
LCFF - Local Prop Taxes	3,013,001	3,401,141	388,140	As mentioned above, there has been a revised estimate on annual local property taxes, as per the Imperial County Assessor's Office. This change, along with other small changes to the LCFF calculator, yielded a slight increase to LCFF Revenues overall.
Federal Revenue	-	10,337	10,337	The small increase in federal revenues is due to a reimbursement provided to the District by FEMA for COVID-related disaster funds.
Other State Revenue (Non-LCFF)	330,141	349,320	19,179	The increase in projected revenues is due to updated projections in the UR Lotto in the form of prior year adjustments.

Local Revenue	48,300	48,300	-	No change over prior budget adoption.
Interfund Transfers In	-	-	-	No change over prior budget adoption.
UR Contributions to Restricted	(1,783,909)	(1,632,504)	151,404	Budgeted UR Contributions to Restricted programs have decreased due to reductions in estimates for Sp Ed program contributions (-\$23,300) are expected to increase (a negative to GF UR), offset entirely by decreased CTEIG and Maintenance contributions (+\$174,700).
Total GF UR Revenues	20,135,210	20,357,784	222,574	

The table below summarizes the changes to GF UR expenditures since the last updated budget:

GF Unrestricted Expenditures	2022-23 First Budg Rev	2022-23 First Interim Report	Variance	Explanation
Certificated Salary Expense	9,369,891	9,396,438	26,547	Certificated Bargaining Unit Salaries (Objects 1100/1200) are estimated to increase slightly (+\$7,400) due to actual salary placements; Subs/Stipends/Extra Duty salaries (Objects 1130/1230/1170/1270) budgets have increased (+\$31,500) to cover rising sub costs, and Admin is set to decrease (-\$12,300) due to the addition of another administrator due to actual placement coming in under budget.
Classified Salary Expense	2,748,115	2,277,860	(470,255)	Instructional aide salary expense is budgeted to decrease over the prior report (-\$46,100) to reflect actual placements, support staff budgets decreased greatly (-\$472,300) as operational and transportation salaries and benefits were moved to the AMIM Block Grant for 2022-23, clerical staff will increase (+\$8,800) due to actual placements, and other classified salaries increased due to revised projections on yard duty costs (+\$39,300).

Employee Benefits	4,621,087	4,253,481	(367,606)	Payroll benefits, taxes, and health/welfare budgets decreased from the prior budget to account for the above changes in salaries, as well as changes to h/w contributions, and payroll/benefit rates.
Materials/Supplies	539,686	570,280	30,594	Materials/Supplies expense are estimated to increase due to additional site budget requests.
Travel/Professional Services	1,735,252	1,790,672	55,420	Travel/Conf/Prof Serv expense are estimated to increase due to additional site budget requests.
Depreciable Assets/Improvements	634,443	1,784,443	1,150,000	Capital Outlay budgets have been established to pay for the Borderlink project owed to IVTA, as well as an additional \$1,000,000 in contingency costs for ongoing COVID mitigation and Measure G projects.
Transfers to ICOE (County Sp Ed)	87,388	89,945	2,557	Changes were made to match to the LCFF calculator. This expense represents Sp Ed students educated by ICOE programs.
Indirect Cost Recovery	(395,101)	(407,570)	(12,470)	Additional indirect cost has been added to the Restricted side of the Budget (a positive to the GF UR bottom line) due to the inclusion of additional grants.
Debt Service	-	-	-	No change over prior budget.
Interfund Transfers - Out	260,000	260,000	-	No change over prior budget.
Total GF UR Expenditures	19,600,761	20,015,548	414,788	

GF Restricted Variances

The other side of the General Fund is the Restricted Budget, which houses the District’s supplemental programs, often referred to as “categorical” funds. This side of the Budget houses certain federal funds, such as Title I Low Income, Title IIA Teacher Quality, and Title III Limited English Proficiency. In addition, a few State categorical programs remain on the Restricted side of the budget including the Finley After School Education and Safety (ASES) grant, the Career Tech Ed Incentive Grant, and the Ag Vocational Incentive Grant. Finally, there are a few local grants on this side of the budget as well, including AB602 Special Ed Funds, the Strong Workforce Program Grant, and the HMS ASES grant (distributed locally through Imperial County consortiums).

The following table illustrates the variances in GF Restricted Revenues since the last update.

GF Restricted Revenues	2022-23 First Budget Revision	2022-23 First Interim Report	Variance	Explanation
Federal Revenue	8,602,322	8,620,301	17,979	Federal Revenues are expected to increase due to updated Federal Special Ed Revenues.
Other State Revenue	3,383,772	7,224,729	3,840,957	State Revenues also will increase drastically due to the inclusion of new funds in the form most notably of AMIM Block Grant (+\$978,000), Learning Recovery Block Grant (+\$2,844,300), as well as small increases to Ag Incentive (+\$13,700) and Sp Ed (+\$5,000).
Local Revenue	1,135,706	1,377,181	241,475	Local Revenues also increase due to a new transportation grant for clean energy bus (+\$215,900) and unbudgeted LEA Billing/Medi-Cal fund receipts (+\$25,600).
UR Contributions to Restricted	1,783,909	1,632,504	(151,404)	Restricted Contributions are projected to increase due to the changes discussed in the GF UR Contributions section above.
Total GF Restricted Revenues	14,905,709	18,854,716	3,949,007	

The table below shows the variances in GF Restricted Expenditures since the last budget update.

GF Restricted Expenditures	2022-23 First Budget Revision	2022-23 First Interim Report	Variance	Explanation
Certificated Salary Expense	3,149,207	3,239,687	90,480	Certificated Salary expense is expected to increase due to the new grants above to include extra duty.
Classified Salary Expense	1,452,553	2,048,430	595,877	Classified Salary expense is expected to increase substantially as mentioned above due to additional grant funds as well as the movement of operational and transportation UR sal/ben moved to the AMIM Block Grant for operational qualified expense.
Employee Benefits	2,595,934	2,958,166	362,232	Payroll benefits, taxes, and health/welfare expenses increased due to the change of salaries discussed above.

Materials/Supplies	1,411,612	1,209,779	(201,833)	Materials/Supplies budgets are being shifted within the ELOP Program to Capital Expenditures to provide needed upgrades to run more after school and extra session programs.
Travel/Professional Services	1,226,551	1,415,222	188,671	Travel/Prof Services budgets also increase drastically again due to inclusion of new funding sources such as ELOP.
Depreciable Assets/Improvements	6,876,863	7,848,660	971,797	Depreciable Assets budgets increased drastically to reflect the shift in funds from ELOP materials to capital projects as mentioned above, as well as additional funds for the bus grant. These were partially offset by COVID mitigation project dollars being reallocated to sal and ben for COVID stipends.
Indirect Cost Recovery	351,558	364,152	12,595	Indirect fees are projected to increase due to reasons mentioned in the GF UR section above.
Interfund Transfers Out	162,984	162,984	-	No change since prior budget adoption.
Total GF Restricted Expenditures	17,227,261	19,247,080	2,019,819	

The Bottom Line

The HUSD Budget projections contained in this report represent an **estimate** as to where HUSD Management believes that revenues and expenditures will total at June 30, 2023. Keeping that in mind, the current 2022-23 Bottom Line is shown in the following table:

2022-23 GF Bottom Line	General Fund Unrestricted	General Fund Restricted	Totals
LCFF State Aid	13,944,519	-	13,944,519
Education Protection Account	4,236,671	-	4,236,671
LCFF State Aid - Prior Year	-	-	-
Local Property Taxes	3,401,141	-	3,401,141
Federal Revenue	10,337	8,620,301	8,630,638
Other State Revenue (Non-RL)	349,320	7,224,729	7,574,049
Local Revenue	48,300	1,377,181	1,425,481
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(1,632,504)	1,632,504	-
TOTAL REVENUES	20,357,784	18,854,716	39,212,499

2022-23 GF Bottom Line	General Fund Unrestricted	General Fund Restricted	Totals
Certificated Salary Expense	9,396,438	3,239,687	12,636,125
Classified Salary Expense	2,277,860	2,048,430	4,326,289
Employee Benefits	4,253,481	2,958,166	7,211,647
Materials/Supplies	570,280	1,209,779	1,780,059
Professional Services	1,790,672	1,415,222	3,205,894
Depreciable Assets/Improvements	1,784,443	7,848,660	9,633,103
Transfers to ICOE/IVROP	89,945	-	89,945
Indirect Cost Recovery	(407,570)	364,152	(43,418)
Debt Service	-	-	-
Interfund Transfers - Out	260,000	162,984	422,984
TOTAL EXPENSES	20,015,548	19,247,080	39,262,628
2022-23 GF Bottom Line	General Fund Unrestricted	General Fund Restricted	Totals
NET GAIN/LOSS	342,235	(392,364)	(50,129)
AUDIT ADJUSTMENTS	-	-	-
JULY 1 BEGINNING BALANCE	7,824,331	2,321,552	10,145,883
JUNE 30 ENDING BALANCE	8,166,567	1,929,187	10,095,754

Of the estimated ending balance:

- \$25,000 is designated to the revolving cash account (approximately 0.06%).
- \$1,177,879 equates to the minimum 3% reserve level (*NOTE: this amount rises as the total expenditures climb. Due to the inclusion of so many new grants and COVID funds, total budgeted expenditures have risen tremendously. At the close of the books, the required minimum reserve should fall as most of these funds will be unspent at year-end.*)
- \$121,717 is assigned as pre-paid expense on English Language Arts curriculum (approximately 0.31%).
- -\$215,956) represents an adjustment to the books required by new GASB regulations. This adjustment represents the recognition of the Fair Market Value of cash held in the County Treasury (approximately -0.55%). While this amount must be recognized according to governmental accounting rules, it is being designated out of the balance in this report as it represents funds that are not available to the District.
- \$7,057,926 is available for future capital improvements, to offset declining enrollment, or for other high-cost purchases such as vehicles, curriculum adoption, etc. (approximately 17.98%)

The above shows that there is an increase to the GF UR bottom line of about \$342,235. This budget surplus is due to the favorable COLA and the ADA mitigation solution provided in this year's State Budget. However, in years to come, the issue of a pending economic downturn, as well as diminished ADA figures due to the post-pandemic world and the District's declining enrollment have to be addressed. Should the economy go into full recession, and the District be unsuccessful in bringing ADA back up to normal levels, there will be a need to reduce costs quickly to avoid large-scale deficit spending. The only effective way to cut expense would be to utilize staff layoffs, a situation that HUSD will do everything it can to avoid.

In Closing

There is still much work to do to navigate through these trying times. With the coming challenges of raising attendance, the possibility of diminished revenues and increasing employment costs, HUSD must be vigilant in maintaining balanced budgets. The HUSD Business Office hopes that this report is helpful in providing timely information to facilitate prudent financial decisions. For that reason, HUSD Staff recommend that the Board approve the 2022-23 First Interim Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Assistant Superintendent via telephone at 760-356-2974 or email at jpwells@husd.net.

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 12, 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: John Paul Wells Telephone: 760-356-2974
Title: Assistant Superintendent E-mail: jpwells@husd.net

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	

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2022-23

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:		X
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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	20,447,259.00	21,540,677.00	4,928,448.00	21,582,331.00	41,654.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	10,337.00	10,337.00	New
3) Other State Revenue		8300-8599	326,182.00	330,141.47	0.00	349,320.00	19,178.53	5.8%
4) Other Local Revenue		8600-8799	48,300.00	48,300.00	47,788.93	48,300.00	0.00	0.0%
5) TOTAL, REVENUES			20,821,741.00	21,919,118.47	4,976,236.93	21,990,288.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,154,133.75	9,369,890.62	2,585,083.07	9,396,438.01	(26,547.39)	-0.3%
2) Classified Salaries		2000-2999	2,582,781.43	2,748,115.03	688,518.30	2,277,859.74	470,255.29	17.1%
3) Employee Benefits		3000-3999	4,437,077.63	4,621,086.84	1,148,864.29	4,253,481.25	367,605.59	8.0%
4) Books and Supplies		4000-4999	530,555.00	539,685.88	201,095.76	570,279.50	(30,593.62)	-5.7%
5) Services and Other Operating Expenditures		5000-5999	1,698,347.00	1,735,251.95	827,506.78	1,790,671.88	(55,419.93)	-3.2%
6) Capital Outlay		6000-6999	0.00	634,443.00	133,200.00	1,784,443.00	(1,150,000.00)	-181.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	87,388.00	87,388.00	23,704.00	89,945.00	(2,557.00)	-2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(156,472.88)	(395,100.65)	(2,813.28)	(407,570.19)	12,469.54	-3.2%
9) TOTAL, EXPENDITURES			18,333,809.93	19,340,760.67	5,605,158.92	19,755,548.19		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			2,487,931.07	2,578,357.80	(628,921.99)	2,234,739.81		
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	260,000.00	260,000.00	130,000.00	260,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,767,896.97)	(1,783,908.60)	0.00	(1,632,504.46)	151,404.14	-8.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,027,896.97)	(2,043,908.60)	(130,000.00)	(1,892,504.46)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			460,034.10	534,449.20	(758,921.99)	342,235.35		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,431,325.22	7,824,331.18		7,824,331.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,431,325.22	7,824,331.18		7,824,331.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,431,325.22	7,824,331.18		7,824,331.18		
2) Ending Balance, June 30 (E + F1e)			7,891,359.32	8,358,780.38		8,166,566.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		

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)
Prepaid Items		9713	182,575.32	182,575.32		121,716.86		
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	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	7,683,784.00	8,151,205.06		8,019,849.67		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,484,530.00	14,291,005.00	3,885,902.00	13,944,519.00	(346,486.00)	-2.4%
Education Protection Account State Aid - Current Year		8012	3,902,975.00	4,236,671.00	1,044,122.00	4,236,671.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	28,082.00	28,082.00	0.00	28,082.00	0.00	0.0%
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	3,603,718.00	3,580,884.00	0.00	3,821,357.00	240,473.00	6.7%
Unsecured Roll Taxes		8042	354,589.00	326,611.00	0.00	326,611.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	22,687.00	25,710.00	0.00	25,710.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(942,225.00)	(942,225.00)	0.00	(942,225.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	147,667.00	147,667.00	New
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			20,454,356.00	21,546,738.00	4,930,024.00	21,588,392.00	41,654.00	0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,097.00)	(6,061.00)	(1,576.00)	(6,061.00)	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			20,447,259.00	21,540,677.00	4,928,448.00	21,582,331.00	41,654.00	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	10,337.00	10,337.00	New
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	10,337.00	10,337.00	New
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	67,501.00	68,282.00	0.00	68,041.00	(241.00)	-0.4%
Lottery - Unrestricted and Instructional Materials		8560	258,681.00	261,859.47	0.00	281,279.00	19,419.53	7.4%
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		

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						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			326,182.00	330,141.47	0.00	349,320.00	19,178.53	5.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	38,351.61	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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		

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)
All Other Local Revenue		8699	8,300.00	8,300.00	9,437.32	8,300.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			48,300.00	48,300.00	47,788.93	48,300.00	0.00	0.0%
TOTAL, REVENUES			20,821,741.00	21,919,118.47	4,976,236.93	21,990,288.00	71,169.53	0.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,515,648.24	7,519,688.79	2,021,314.61	7,558,570.15	(38,881.36)	-0.5%
Certificated Pupil Support Salaries		1200	865,783.53	939,212.82	260,105.46	939,212.82	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	601,181.90	739,468.92	246,489.64	727,134.96	12,333.96	1.7%
Other Certificated Salaries		1900	171,520.08	171,520.09	57,173.36	171,520.08	.01	0.0%
TOTAL, CERTIFICATED SALARIES			9,154,133.75	9,369,890.62	2,585,083.07	9,396,438.01	(26,547.39)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	402,475.60	519,508.31	89,074.15	473,414.52	46,093.79	8.9%
Classified Support Salaries		2200	1,197,349.84	1,202,156.47	277,805.59	729,903.97	472,252.50	39.3%
Classified Supervisors' and Administrators' Salaries		2300	220,238.04	220,238.04	73,412.68	220,238.04	0.00	0.0%
Clerical, Technical and Office Salaries		2400	598,748.01	642,242.27	194,664.45	651,068.27	(8,826.00)	-1.4%
Other Classified Salaries		2900	163,969.94	163,969.94	53,561.43	203,234.94	(39,265.00)	-23.9%
TOTAL, CLASSIFIED SALARIES			2,582,781.43	2,748,115.03	688,518.30	2,277,859.74	470,255.29	17.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,606,413.18	1,718,232.57	436,517.70	1,721,180.81	(2,948.24)	-0.2%
PERS		3201-3202	731,351.00	763,520.40	188,159.04	640,939.11	122,581.29	16.1%
OASDI/Medicare/Alternative		3301-3302	342,545.53	360,645.35	93,751.68	321,982.00	38,663.35	10.7%
Health and Welfare Benefits		3401-3402	1,498,847.94	1,560,841.38	372,478.42	1,361,994.69	198,846.69	12.7%
Unemployment Insurance		3501-3502	57,722.33	60,077.72	15,943.54	56,517.31	3,560.41	5.9%
Workers' Compensation		3601-3602	138,659.79	108,595.89	28,956.64	103,901.35	4,694.54	4.3%
OPEB, Allocated		3701-3702	61,537.86	49,173.53	13,057.27	46,965.98	2,207.55	4.5%
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			4,437,077.63	4,621,086.84	1,148,864.29	4,253,481.25	367,605.59	8.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	86,500.00	95,087.27	1,987.27	95,371.27	(284.00)	-0.3%
Materials and Supplies		4300	399,414.00	403,772.15	177,019.96	437,438.24	(33,666.09)	-8.3%
Noncapitalized Equipment		4400	44,641.00	40,826.46	22,088.53	37,469.99	3,356.47	8.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			530,555.00	539,685.88	201,095.76	570,279.50	(30,593.62)	-5.7%
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	46,121.00	46,121.00	4,964.43	47,871.93	(1,750.93)	-3.8%
Dues and Memberships		5300	17,410.00	17,822.00	15,304.58	17,728.00	94.00	0.5%
Insurance		5400-5450	220,000.00	228,970.00	228,971.06	228,970.00	0.00	0.0%
Operations and Housekeeping Services		5500	558,000.00	558,000.00	250,335.99	558,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	112,725.00	112,456.43	28,660.11	119,956.43	(7,500.00)	-6.7%
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	684,841.00	711,642.52	286,104.79	757,405.52	(45,763.00)	-6.4%
Communications		5900	59,250.00	60,240.00	13,165.82	60,740.00	(500.00)	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,698,347.00	1,735,251.95	827,506.78	1,790,671.88	(55,419.93)	-3.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	134,443.00	133,200.00	134,443.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	500,000.00	0.00	1,500,000.00	(1,000,000.00)	-200.0%
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	150,000.00	(150,000.00)	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	634,443.00	133,200.00	1,784,443.00	(1,150,000.00)	-181.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	87,388.00	87,388.00	23,704.00	89,945.00	(2,557.00)	-2.9%
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						
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			87,388.00	87,388.00	23,704.00	89,945.00	(2,557.00)	-2.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(112,929.88)	(351,557.65)	(2,813.28)	(364,152.19)	12,594.54	-3.6%
Transfers of Indirect Costs - Interfund		7350	(43,543.00)	(43,543.00)	0.00	(43,418.00)	(125.00)	0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(156,472.88)	(395,100.65)	(2,813.28)	(407,570.19)	12,469.54	-3.2%
TOTAL, EXPENDITURES			18,333,809.93	19,340,760.67	5,605,158.92	19,755,548.19	(414,787.52)	-2.1%
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	260,000.00	260,000.00	130,000.00	260,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			260,000.00	260,000.00	130,000.00	260,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	(1,767,896.97)	(1,783,908.60)	0.00	(1,632,504.46)	151,404.14	-8.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,767,896.97)	(1,783,908.60)	0.00	(1,632,504.46)	151,404.14	-8.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,027,896.97)	(2,043,908.60)	(130,000.00)	(1,892,504.46)	151,404.14	-7.4%

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	1,786,708.90	8,602,322.17	0.00	8,620,301.19	17,979.02	0.2%
3) Other State Revenue		8300-8599	1,989,781.51	3,383,771.80	452,968.00	7,224,728.56	3,840,956.76	113.5%
4) Other Local Revenue		8600-8799	794,299.69	1,135,706.44	163,628.16	1,377,181.44	241,475.00	21.3%
5) TOTAL, REVENUES			4,570,790.10	13,121,800.41	616,596.16	17,222,211.19		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,144,301.91	3,149,206.99	477,755.84	3,239,687.24	(90,480.25)	-2.9%
2) Classified Salaries		2000-2999	1,095,422.71	1,452,552.59	445,121.31	2,048,429.59	(595,877.00)	-41.0%
3) Employee Benefits		3000-3999	2,210,967.49	2,595,933.61	309,190.73	2,958,165.81	(362,232.20)	-14.0%
4) Books and Supplies		4000-4999	442,600.68	1,411,612.23	262,438.22	1,209,779.33	201,832.90	14.3%
5) Services and Other Operating Expenditures		5000-5999	426,385.48	1,226,551.01	239,797.84	1,415,221.99	(188,670.98)	-15.4%
6) Capital Outlay		6000-6999	25,000.00	6,876,863.06	326,157.73	7,848,660.19	(971,797.13)	-14.1%
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	112,929.88	351,557.65	2,813.28	364,152.19	(12,594.54)	-3.6%
9) TOTAL, EXPENDITURES			6,457,608.15	17,064,277.14	2,063,274.95	19,084,096.34		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,886,818.05)	(3,942,476.73)	(1,446,678.79)	(1,861,885.15)		
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	160,000.00	162,983.50	0.00	162,983.50	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	1,767,896.97	1,783,908.60	0.00	1,632,504.46	(151,404.14)	-8.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,607,896.97	1,620,925.10	0.00	1,469,520.96		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(278,921.08)	(2,321,551.63)	(1,446,678.79)	(392,364.19)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	278,921.08	2,321,551.63		2,321,551.63	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			278,921.08	2,321,551.63		2,321,551.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			278,921.08	2,321,551.63		2,321,551.63		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		1,929,187.44		
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	0.00	0.00		1,929,187.44		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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	216,953.83	216,953.83	0.00	234,932.85	17,979.02	8.3%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	401,255.00	349,012.00	0.00	349,012.00	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	735,910.00	714,724.15	0.00	714,724.15	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	85,340.00	114,421.20	0.00	114,421.20	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	83,304.00	115,647.52	0.00	115,647.52	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	55,338.00	101,492.35	0.00	101,492.35	0.00	0.0%
Career and Technical Education	3500-3599	8290	19,095.00	19,614.00	0.00	19,614.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	189,513.07	6,970,457.12	0.00	6,970,457.12	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,786,708.90	8,602,322.17	0.00	8,620,301.19	17,979.02	0.2%
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	103,155.00	102,870.00	0.00	102,870.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
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	183,795.09	259,033.26	0.00	259,033.26	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	125,522.67	131,215.74	0.00	131,215.74	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	1,577,308.75	2,890,652.80	452,968.00	6,731,609.56	3,840,956.76	132.9%
TOTAL, OTHER STATE REVENUE			1,989,781.51	3,383,771.80	452,968.00	7,224,728.56	3,840,956.76	113.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	160,000.00	160,000.00	0.00	160,000.00	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	162,413.78	383,911.45	0.00	383,911.45	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%

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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	0.00	0.00	5,558.16	241,475.00	241,475.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	471,885.91	591,794.99	158,070.00	591,794.99	0.00	0.0%
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			794,299.69	1,135,706.44	163,628.16	1,377,181.44	241,475.00	21.3%
TOTAL, REVENUES			4,570,790.10	13,121,800.41	616,596.16	17,222,211.19	4,100,410.78	31.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,637,822.01	2,451,238.01	376,300.79	2,337,000.76	114,237.25	4.7%
Certificated Pupil Support Salaries		1200	420,063.30	581,172.38	51,990.35	789,002.38	(207,830.00)	-35.8%
Certificated Supervisors' and Administrators' Salaries		1300	86,416.60	116,796.60	49,464.70	113,684.10	3,112.50	2.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,144,301.91	3,149,206.99	477,755.84	3,239,687.24	(90,480.25)	-2.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	617,282.63	919,106.51	207,749.53	1,025,381.35	(106,274.84)	-11.6%
Classified Support Salaries		2200	342,916.00	363,993.00	181,855.42	820,993.00	(457,000.00)	-125.6%
Classified Supervisors' and Administrators' Salaries		2300	82,513.08	82,513.08	27,504.36	107,075.24	(24,562.16)	-29.8%
Clerical, Technical and Office Salaries		2400	0.00	13,438.00	11,043.28	21,478.00	(8,040.00)	-59.8%
Other Classified Salaries		2900	52,711.00	73,502.00	16,968.72	73,502.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,095,422.71	1,452,552.59	445,121.31	2,048,429.59	(595,877.00)	-41.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,439,560.73	1,623,915.22	63,858.33	1,640,534.33	(16,619.11)	-1.0%
PERS		3201-3202	330,519.83	403,724.22	106,595.82	559,573.23	(155,849.01)	-38.6%
OASDI/Medicare/Alternative		3301-3302	128,191.28	173,679.03	46,868.54	219,874.55	(46,195.52)	-26.6%
Health and Welfare Benefits		3401-3402	240,153.37	310,686.55	75,486.25	441,499.10	(130,812.55)	-42.1%
Unemployment Insurance		3501-3502	15,669.09	22,668.86	4,530.44	25,874.21	(3,205.35)	-14.1%
Workers' Compensation		3601-3602	38,274.12	41,826.78	8,173.80	48,556.39	(6,729.61)	-16.1%
OPEB, Allocated		3701-3702	18,599.07	19,432.95	3,677.55	22,254.00	(2,821.05)	-14.5%
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			2,210,967.49	2,595,933.61	309,190.73	2,958,165.81	(362,232.20)	-14.0%
BOOKS AND SUPPLIES								

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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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	105,655.00	301,291.00	68,616.28	161,291.00	140,000.00	46.5%
Materials and Supplies		4300	310,768.39	978,881.91	148,920.40	884,952.20	93,929.71	9.6%
Noncapitalized Equipment		4400	26,177.29	131,439.32	44,901.54	163,536.13	(32,096.81)	-24.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			442,600.68	1,411,612.23	262,438.22	1,209,779.33	201,832.90	14.3%
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	128,377.48	510,395.63	24,624.26	504,670.54	5,725.09	1.1%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,470.00	8,470.00	0.00	27,780.53	(19,310.53)	-228.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,437.00	100,437.00	69,791.97	125,437.00	(25,000.00)	-24.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	188,951.00	607,098.38	145,381.61	757,183.92	(150,085.54)	-24.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			426,385.48	1,226,551.01	239,797.84	1,415,221.99	(188,670.98)	-15.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	173,661.25	136,800.00	173,661.25	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	6,678,201.81	189,357.73	7,428,201.94	(750,000.13)	-11.2%
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	25,000.00	25,000.00	0.00	246,797.00	(221,797.00)	-887.2%
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			25,000.00	6,876,863.06	326,157.73	7,848,660.19	(971,797.13)	-14.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	112,929.88	351,557.65	2,813.28	364,152.19	(12,594.54)	-3.6%
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			112,929.88	351,557.65	2,813.28	364,152.19	(12,594.54)	-3.6%
TOTAL, EXPENDITURES			6,457,608.15	17,064,277.14	2,063,274.95	19,084,096.34	(2,019,819.20)	-11.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	160,000.00	162,983.50	0.00	162,983.50	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			160,000.00	162,983.50	0.00	162,983.50	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%

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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	1,767,896.97	1,783,908.60	0.00	1,632,504.46	(151,404.14)	-8.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,767,896.97	1,783,908.60	0.00	1,632,504.46	(151,404.14)	-8.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,607,896.97	1,620,925.10	0.00	1,469,520.96	151,404.14	9.3%

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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	20,447,259.00	21,540,677.00	4,928,448.00	21,582,331.00	41,654.00	0.2%
2) Federal Revenue		8100-8299	1,786,708.90	8,602,322.17	0.00	8,630,638.19	28,316.02	0.3%
3) Other State Revenue		8300-8599	2,315,963.51	3,713,913.27	452,968.00	7,574,048.56	3,860,135.29	103.9%
4) Other Local Revenue		8600-8799	842,599.69	1,184,006.44	211,417.09	1,425,481.44	241,475.00	20.4%
5) TOTAL, REVENUES			25,392,531.10	35,040,918.88	5,592,833.09	39,212,499.19		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,298,435.66	12,519,097.61	3,062,838.91	12,636,125.25	(117,027.64)	-0.9%
2) Classified Salaries		2000-2999	3,678,204.14	4,200,667.62	1,133,639.61	4,326,289.33	(125,621.71)	-3.0%
3) Employee Benefits		3000-3999	6,648,045.12	7,217,020.45	1,458,055.02	7,211,647.06	5,373.39	0.1%
4) Books and Supplies		4000-4999	973,155.68	1,951,298.11	463,533.98	1,780,058.83	171,239.28	8.8%
5) Services and Other Operating Expenditures		5000-5999	2,124,732.48	2,961,802.96	1,067,304.62	3,205,893.87	(244,090.91)	-8.2%
6) Capital Outlay		6000-6999	25,000.00	7,511,306.06	459,357.73	9,633,103.19	(2,121,797.13)	-28.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	87,388.00	87,388.00	23,704.00	89,945.00	(2,557.00)	-2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(43,543.00)	(43,543.00)	0.00	(43,418.00)	(125.00)	0.3%
9) TOTAL, EXPENDITURES			24,791,418.08	36,405,037.81	7,668,433.87	38,839,644.53		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			601,113.02	(1,364,118.93)	(2,075,600.78)	372,854.66		
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	420,000.00	422,983.50	130,000.00	422,983.50	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			(420,000.00)	(422,983.50)	(130,000.00)	(422,983.50)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			181,113.02	(1,787,102.43)	(2,205,600.78)	(50,128.84)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,710,246.30	10,145,882.81		10,145,882.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,710,246.30	10,145,882.81		10,145,882.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,710,246.30	10,145,882.81		10,145,882.81		
2) Ending Balance, June 30 (E + F1e)			7,891,359.32	8,358,780.38		10,095,753.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	182,575.32	182,575.32		121,716.86		

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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	0.00	0.00		1,929,187.44		
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	7,683,784.00	8,151,205.06		8,019,849.67		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	13,484,530.00	14,291,005.00	3,885,902.00	13,944,519.00	(346,486.00)	-2.4%
Education Protection Account State Aid - Current Year		8012	3,902,975.00	4,236,671.00	1,044,122.00	4,236,671.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	28,082.00	28,082.00	0.00	28,082.00	0.00	0.0%
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	3,603,718.00	3,580,884.00	0.00	3,821,357.00	240,473.00	6.7%
Unsecured Roll Taxes		8042	354,589.00	326,611.00	0.00	326,611.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	22,687.00	25,710.00	0.00	25,710.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(942,225.00)	(942,225.00)	0.00	(942,225.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	147,667.00	147,667.00	New
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			20,454,356.00	21,546,738.00	4,930,024.00	21,588,392.00	41,654.00	0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,097.00)	(6,061.00)	(1,576.00)	(6,061.00)	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			20,447,259.00	21,540,677.00	4,928,448.00	21,582,331.00	41,654.00	0.2%
FEDERAL REVENUE								

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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	216,953.83	216,953.83	0.00	234,932.85	17,979.02	8.3%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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	10,337.00	10,337.00	New
Interagency Contracts Between LEAs		8285	401,255.00	349,012.00	0.00	349,012.00	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	735,910.00	714,724.15	0.00	714,724.15	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	85,340.00	114,421.20	0.00	114,421.20	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	83,304.00	115,647.52	0.00	115,647.52	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	55,338.00	101,492.35	0.00	101,492.35	0.00	0.0%
Career and Technical Education	3500-3599	8290	19,095.00	19,614.00	0.00	19,614.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	189,513.07	6,970,457.12	0.00	6,970,457.12	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,786,708.90	8,602,322.17	0.00	8,630,638.19	28,316.02	0.3%
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	67,501.00	68,282.00	0.00	68,041.00	(241.00)	-0.4%
Lottery - Unrestricted and Instructional Materials		8560	361,836.00	364,729.47	0.00	384,149.00	19,419.53	5.3%
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%

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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	183,795.09	259,033.26	0.00	259,033.26	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	125,522.67	131,215.74	0.00	131,215.74	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	1,577,308.75	2,890,652.80	452,968.00	6,731,609.56	3,840,956.76	132.9%
TOTAL, OTHER STATE REVENUE			2,315,963.51	3,713,913.27	452,968.00	7,574,048.56	3,860,135.29	103.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	160,000.00	160,000.00	0.00	160,000.00	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	40,000.00	40,000.00	38,351.61	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	162,413.78	383,911.45	0.00	383,911.45	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%

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All Other Local Revenue		8699	8,300.00	8,300.00	14,995.48	249,775.00	241,475.00	2,909.3%
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	471,885.91	591,794.99	158,070.00	591,794.99	0.00	0.0%
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			842,599.69	1,184,006.44	211,417.09	1,425,481.44	241,475.00	20.4%
TOTAL, REVENUES			25,392,531.10	35,040,918.88	5,592,833.09	39,212,499.19	4,171,580.31	11.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,153,470.25	9,970,926.80	2,397,615.40	9,895,570.91	75,355.89	0.8%
Certificated Pupil Support Salaries		1200	1,285,846.83	1,520,385.20	312,095.81	1,728,215.20	(207,830.00)	-13.7%
Certificated Supervisors' and Administrators' Salaries		1300	687,598.50	856,265.52	295,954.34	840,819.06	15,446.46	1.8%
Other Certificated Salaries		1900	171,520.08	171,520.09	57,173.36	171,520.08	.01	0.0%
TOTAL, CERTIFICATED SALARIES			11,298,435.66	12,519,097.61	3,062,838.91	12,636,125.25	(117,027.64)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,019,758.23	1,438,614.82	296,823.68	1,498,795.87	(60,181.05)	-4.2%
Classified Support Salaries		2200	1,540,265.84	1,566,149.47	459,661.01	1,550,896.97	15,252.50	1.0%
Classified Supervisors' and Administrators' Salaries		2300	302,751.12	302,751.12	100,917.04	327,313.28	(24,562.16)	-8.1%
Clerical, Technical and Office Salaries		2400	598,748.01	655,680.27	205,707.73	672,546.27	(16,866.00)	-2.6%
Other Classified Salaries		2900	216,680.94	237,471.94	70,530.15	276,736.94	(39,265.00)	-16.5%
TOTAL, CLASSIFIED SALARIES			3,678,204.14	4,200,667.62	1,133,639.61	4,326,289.33	(125,621.71)	-3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,045,973.91	3,342,147.79	500,376.03	3,361,715.14	(19,567.35)	-0.6%
PERS		3201-3202	1,061,870.83	1,167,244.62	294,754.86	1,200,512.34	(33,267.72)	-2.9%
OASDI/Medicare/Alternative		3301-3302	470,736.81	534,324.38	140,620.22	541,856.55	(7,532.17)	-1.4%
Health and Welfare Benefits		3401-3402	1,739,001.31	1,871,527.93	447,964.67	1,803,493.79	68,034.14	3.6%
Unemployment Insurance		3501-3502	73,391.42	82,746.58	20,473.98	82,391.52	355.06	0.4%
Workers' Compensation		3601-3602	176,933.91	150,422.67	37,130.44	152,457.74	(2,035.07)	-1.4%
OPEB, Allocated		3701-3702	80,136.93	68,606.48	16,734.82	69,219.98	(613.50)	-0.9%
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			6,648,045.12	7,217,020.45	1,458,055.02	7,211,647.06	5,373.39	0.1%
BOOKS AND SUPPLIES								

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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	192,155.00	396,378.27	70,603.55	256,662.27	139,716.00	35.2%
Materials and Supplies		4300	710,182.39	1,382,654.06	325,940.36	1,322,390.44	60,263.62	4.4%
Noncapitalized Equipment		4400	70,818.29	172,265.78	66,990.07	201,006.12	(28,740.34)	-16.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			973,155.68	1,951,298.11	463,533.98	1,780,058.83	171,239.28	8.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	174,498.48	556,516.63	29,588.69	552,542.47	3,974.16	0.7%
Dues and Memberships		5300	17,560.00	17,972.00	15,304.58	17,878.00	94.00	0.5%
Insurance		5400-5450	220,000.00	228,970.00	228,971.06	228,970.00	0.00	0.0%
Operations and Housekeeping Services		5500	566,470.00	566,470.00	250,335.99	585,780.53	(19,310.53)	-3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	213,162.00	212,893.43	98,452.08	245,393.43	(32,500.00)	-15.3%
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	873,792.00	1,318,740.90	431,486.40	1,514,589.44	(195,848.54)	-14.9%
Communications		5900	59,250.00	60,240.00	13,165.82	60,740.00	(500.00)	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,124,732.48	2,961,802.96	1,067,304.62	3,205,893.87	(244,090.91)	-8.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	308,104.25	270,000.00	308,104.25	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	7,178,201.81	189,357.73	8,928,201.94	(1,750,000.13)	-24.4%
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	25,000.00	25,000.00	0.00	396,797.00	(371,797.00)	-1,487.2%
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			25,000.00	7,511,306.06	459,357.73	9,633,103.19	(2,121,797.13)	-28.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	87,388.00	87,388.00	23,704.00	89,945.00	(2,557.00)	-2.9%
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%

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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)			87,388.00	87,388.00	23,704.00	89,945.00	(2,557.00)	-2.9%
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	(43,543.00)	(43,543.00)	0.00	(43,418.00)	(125.00)	0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(43,543.00)	(43,543.00)	0.00	(43,418.00)	(125.00)	0.3%
TOTAL, EXPENDITURES			24,791,418.08	36,405,037.81	7,668,433.87	38,839,644.53	(2,434,606.72)	-6.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	420,000.00	422,983.50	130,000.00	422,983.50	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			420,000.00	422,983.50	130,000.00	422,983.50	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%

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)
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)			(420,000.00)	(422,983.50)	(130,000.00)	(422,983.50)	0.00	0.0%

Resource	Description	2022-23 Projected Totals
7435	Learning Recovery Emergency Block Grant	1,929,187.44
Total, Restricted Balance		1,929,187.44

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)	1,502.27	1,541.20	1,468.59	1,541.20	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,502.27	1,541.20	1,468.59	1,541.20	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	6.50	6.50	6.50	6.50	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	.31	.31	.31	.31	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)	6.81	6.81	6.81	6.81	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,509.08	1,548.01	1,475.40	1,548.01	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

1.17 LCFF Unduplicated Pupil Count

Academic Year: 2022-2023	LEA: Holtville Unified	User ID:
View: SNAPSHOT	School Type: ALL	Revision Date:
Revision ID: 4088391	School: ALL	Print Date:

Non-Charter School(s)											
Free/Reduced Meal Eligibility Counts Based On:											
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
6008510	Emmett S. Finley Elementary	546	431	2	0	38	59	293	460	322	478
0125922	Freedom Academy of Imperial Valley	30	13	0	0	0	1	11	17	4	18
1335306	Holtville High	512	379	0	0	8	62	243	397	199	408
6008528	Holtville Middle	248	207	0	0	8	38	130	220	130	226
6008536	Pine Elementary	210	118	0	0	7	11	69	126	45	127
1337138	Sam Webb Continuation	22	17	0	0	1	3	14	19	15	19
TOTAL - Selected Schools		1568	1165	2	0	62	174	760	1239	715	1276

Charter School(s)											
Free/Reduced Meal Eligibility Counts Based On:											
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
TOTAL - Selected Schools											
TOTAL LEA		1568	1165	2	0	62	174	760	1239	715	1276

This report includes students with Primary and Short Term enrollment in grade levels K-12, UE and US only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

(2) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' or "ADEL" as of Fall 1 Census Day. For 2020-2021 only – status considered through December 31st.

This report is confidential and use is restricted to authorized individuals.

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sjabalera@husd.net

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(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools

Grade: 01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary	Ethnicity/Race: ALL Gender: ALL	Age Eligibility:
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Holtville Unified (63149) - 22/23 First Interim		11/9/2022			
		2022-23	2023-24	2024-25	2025-26
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation		13.26%	5.38%	4.02%	3.72%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant		\$15,382,443	\$15,876,843	\$16,333,797	\$16,668,206
Grade Span Adjustment		588,359	605,117	624,515	637,473
Supplemental Grant		2,580,562	2,669,748	2,737,750	2,793,828
Concentration Grant		2,677,266	2,784,380	2,835,092	2,893,163
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-ons: Home-to-School Transportation		353,701	372,730	387,714	402,137
Add-ons: Small School District Bus Replacement Program		-	-	-	-
Add-ons: Transitional Kindergarten		-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$21,582,331	\$22,308,818	\$22,918,868	\$23,394,807
Miscellaneous Adjustments		-	-	-	-
Economic Recovery Target		-	-	-	-
Additional State Aid		-	-	-	-
Total LCFF Entitlement		21,582,331	22,308,818	22,918,868	23,394,807
LCFF Entitlement Per ADA		\$ 13,942	\$ 14,711	\$ 15,283	\$ 15,857
Components of LCFF By Object Code					
State Aid (Object Code 8011)		\$ 13,944,519	\$ 14,681,705	\$ 15,166,545	\$ 15,550,425
EPA (for LCFF Calculation purposes)		\$ 4,236,671	\$ 4,373,639	\$ 4,498,849	\$ 4,590,908
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)		\$ 3,407,202	\$ 3,259,535	\$ 3,259,535	\$ 3,259,535
In-Lieu of Property Taxes (Object Code 8096)		(6,061)	(6,061)	(6,061)	(6,061)
<i>Property Taxes net of In-Lieu</i>		<i>\$ 3,401,141</i>	<i>\$ 3,253,474</i>	<i>\$ 3,253,474</i>	<i>\$ 3,253,474</i>
TOTAL FUNDING		21,582,331	22,308,818	22,918,868	23,394,807
Basic Aid Status					
Excess Taxes		\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding		\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement		21,582,331	22,308,818	22,918,868	23,394,807
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual		42.11134218%	42.11134218%	42.11134218%	42.11134218%
% of Adjusted Revenue Limit - P-2		42.11134218%	42.11134218%	42.11134218%	42.11134218%
EPA (for LCFF Calculation purposes)		\$ 4,236,671	\$ 4,373,639	\$ 4,498,849	\$ 4,590,908
EPA, Current Year (Object Code 8012)		\$ 4,236,671	\$ 4,373,639	\$ 4,498,849	\$ 4,590,908
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)		\$ 179,807.67	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)		-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)		\$ 15,970,802	\$ 16,481,960	\$ 16,958,312	\$ 17,305,679
Supplemental and Concentration Grant funding in the LCAP year		\$ 5,257,828	\$ 5,454,128	\$ 5,572,842	\$ 5,686,991
Percentage to Increase or Improve Services		32.92%	33.09%	32.86%	32.86%

Holtville Unified (63149) - 22/23 First Interim	
2026-27	
SUMMARY OF FUNDING	
General Assumptions	
COLA & Augmentation	3.47%
Base Grant Proration Factor	0.00%
Add-on, ERT & MSA Proration Factor	0.00%
LCFF Entitlement	
Base Grant	\$17,246,763
Grade Span Adjustment	659,648
Supplemental Grant	2,890,811
Concentration Grant	2,993,594
Add-ons: Targeted Instructional Improvement Block Grant	-
Add-ons: Home-to-School Transportation	416,091
Add-ons: Small School District Bus Replacement Program	-
Add-ons: Transitional Kindergarten	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$24,206,907
Miscellaneous Adjustments	-
Economic Recovery Target	-
Additional State Aid	-
Total LCFF Entitlement	24,206,907
LCFF Entitlement Per ADA	\$ 16,407
Components of LCFF By Object Code	
State Aid (Object Code 8011)	\$ 16,203,221
EPA (for LCFF Calculation purposes)	\$ 4,750,212
<i>Local Revenue Sources:</i>	
Property Taxes (Object 8021 to 8089)	\$ 3,259,535
In-Lieu of Property Taxes (Object Code 8096)	(6,061)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 3,253,474</i>
TOTAL FUNDING	24,206,907
Basic Aid Status	<i>Non-Basic Aid</i>
Excess Taxes	\$ -
EPA in Excess to LCFF Funding	\$ -
Total LCFF Entitlement	24,206,907
SUMMARY OF EPA	
% of Adjusted Revenue Limit - Annual	42.11134218%
% of Adjusted Revenue Limit - P-2	42.11134218%
EPA (for LCFF Calculation purposes)	\$ 4,750,212
EPA, Current Year (Object Code 8012)	\$ 4,750,212
(P-2 plus Current Year Accrual)	
EPA, Prior Year Adjustment (Object Code 8019)	\$ -
(P-A less Prior Year Accrual)	
Accrual (from Data Entry tab)	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES	
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$ 17,906,411
Supplemental and Concentration Grant funding in the LCAP year	\$ 5,884,405
Percentage to Increase or Improve Services	32.86%

Holtville Unified (63149) - 22/23 First Interim v.23.2b	11/9/2022	CY	v.23.2b	CY1	v.23.2b	CY2						
LOCAL CONTROL FUNDING FORMULA			2022-23			2023-24			2024-25			
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	452.53	\$ 9,166	\$ 953	\$ 1,635	\$ 1,696	\$ 6,086,676	441.60	\$ 9,659	\$ 1,005	\$ 1,727	\$ 1,802	\$ 6,267,574
Grades 4-6	316.99	9,304		1,503	1,560	3,920,221	312.06	9,805		1,588	1,656	4,072,265
Grades 7-8	234.90	9,580		1,548	1,606	2,991,188	232.19	10,095		1,635	1,705	3,119,609
Grades 9-12	543.59	11,102	289	1,841	1,910	8,230,545	530.62	11,699	304	1,944	2,028	8,476,640
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 15,382,443	\$ 588,359	\$ 2,580,562	\$ 2,677,266	\$ 21,228,630		\$ 15,876,843	\$ 605,117	\$ 2,669,748	\$ 2,784,380	\$ 21,936,088
NSS Allowance		-	-	-	-	-		-	-	-	-	-
TOTAL BASE	1,548.01	\$ 15,382,443	\$ 588,359	\$ 2,580,562	\$ 2,677,266	\$ 21,228,630	1,516.47	\$ 15,876,843	\$ 605,117	\$ 2,669,748	\$ 2,784,380	\$ 21,936,088
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ -						\$ -
Home-to-School Transportation (COLA added commencing						353,701						372,730
Small School District Bus Replacement Program (COLA						-						-
Transitional Kindergarten (Commencing 2022-23)						-						-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF ENTITLEMENT						\$ 21,582,331						\$ 22,308,818
STATE AID CALCULATION												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						21,582,331						22,308,818
Local Revenue (including RDA)						(3,401,141)						(3,253,474)
Gross State Aid						\$ 18,181,190						\$ 19,055,344
MINIMUM STATE AID CALCULATION												
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	2022-23 ADA		N/A			12-13 Rate	2023-24 ADA		N/A
2012-13 NSS Allowance (deficit)			\$ 5,258.98	1,548.01		\$ 8,140,954			\$ 5,258.98	1,516.47		\$ 7,975,085
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(3,401,141)						(3,253,474)
Subtotal State Aid for Historical RL/Charter General BG						4,739,813						4,632,892
Categorical funding from 2012-13 net of fair share redu						2,545,979						2,545,979
Charter School Categorical Block Grant adjusted for AD						-						-
Minimum State Aid Guarantee Before Proration Factor						7,285,792						7,178,871
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						\$ 7,285,792						\$ 7,178,871
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
GROSS STATE AID						\$ 18,181,190						\$ 19,055,344
ADDITIONAL STATE AID						\$ -						\$ -
LCFF Entitlement (before COE transfer, Choice & Chai						\$ 21,582,331						\$ 22,308,818
Change Over Prior Year			12.96%	2,475,319					3.37%	726,487		
LCFF Entitlement Per ADA						13,942						14,711
Per-ADA Change Over Prior Year			12.98%	1,602					5.52%	769		
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES												
State Aid		44.30%	Increase	4,280,858		\$ 13,944,519		5.29%	Increase	737,186		\$ 14,681,705
Education Protection Account						4,236,671						4,373,639
Property Taxes Net of In-Lieu Transfers		7.60%		240,214		3,401,141		-4.34%		(147,667)		3,253,474
Charter In-Lieu Taxes		0.00%		-		-		0.00%		-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Sup		23.66%		4,521,071		\$ 21,582,331		2.73%		589,519		\$ 22,308,818
												\$ 22,308,818
												\$ 22,308,818
												\$ 22,308,818

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									161.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	945,815.95		945,815.95
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	292,391.41		292,391.41
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	511,096.61		511,096.61
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	48,919.18		48,919.18
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	68,045.82		68,045.82
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,866,268.97	0.00	1,866,268.97
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	23,756.53		23,756.53
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	23,756.53	0.00	23,756.53
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	1,890,025.50	0.00	1,890,025.50
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	842,978.85		842,978.85
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	12,000.00		12,000.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	363,272.37		363,272.37
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	48,919.18		48,919.18
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	68,045.82		68,045.82
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,335,216.22	0.00	1,335,216.22
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	23,756.53		23,756.53
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	23,756.53	0.00	23,756.53
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,358,972.75	0.00	1,358,972.75

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								286,370.19
	TOTAL COSTS								1,645,342.94
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	12,000.00		12,000.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	4,320.66		4,320.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	16,320.66	0.00	16,320.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	16,320.66	0.00	16,320.66
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								286,370.19
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								619,788.10
	TOTAL COSTS								922,478.95

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									161.00
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

**First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: (??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	_____	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
Projected Exps. (LP-I Worksheet)		Actual Expenditures Comparison Year	
FY 2022-23		FY 2021-22	(A - B)
a. Total special education expenditures	1,890,025.50		
b. Less: Expenditures paid from federal sources	244,682.56		
c. Expenditures paid from state and local sources	1,645,342.94	1,470,445.39	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,470,445.39	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,645,342.94	1,470,445.39	174,897.55

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps.	Comparison Year	Difference
FY 2022-23		FY 2021-22	
a. Total special education expenditures	1,890,025.50		
b. Less: Expenditures paid from federal sources	244,682.56		

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources

**First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: (??)

c. Expenditures paid from state and local sources	1,645,342.94	1,470,445.39	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>1,470,445.39</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>1,645,342.94</u>	<u>1,470,445.39</u>	
d. Special education unduplicated pupil count	161.00	161.00	
e. Per capita state and local expenditures (A2c/A2d)	<u>10,219.52</u>	<u>9,133.20</u>	
		<u>1,086.32</u>	

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2022-23	Comparison Year FY 2021-22	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	922,478.95	812,593.56	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>812,593.56</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>922,478.95</u>	<u>812,593.56</u>	

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	<u>922,478.95</u>	812,593.56	

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: (??)

Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		812,593.56	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	922,478.95	812,593.56	
b. Special education unduplicated pupil count	161.00	161.00	
c. Per capita local expenditures (B2a/B2b)	5,729.68	5,047.16	682.52

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

John Paul Wells

Contact Name

Assistant Superintendent

Title

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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	21,582,331.00	3.37%	22,308,818.00	2.73%	22,918,868.00
2. Federal Revenues	8100-8299	10,337.00	(100.00%)	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	349,320.00	1.05%	352,981.00	.82%	355,863.00
4. Other Local Revenues	8600-8799	48,300.00	0.00%	48,300.00	0.00%	48,300.00
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	(1,632,504.46)	3.77%	(1,693,988.00)	4.02%	(1,762,087.00)
6. Total (Sum lines A1 thru A5c)		20,357,783.54	3.23%	21,016,111.00	2.59%	21,560,944.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,396,438.01		9,533,995.01
b. Step & Column Adjustment				137,557.00		139,771.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,396,438.01	1.46%	9,533,995.01	1.47%	9,673,766.01
2. Classified Salaries						
a. Base Salaries				2,277,859.74		2,782,919.74
b. Step & Column Adjustment				46,718.00		47,576.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				458,342.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,277,859.74	22.17%	2,782,919.74	1.71%	2,830,495.74
3. Employee Benefits	3000-3999	4,253,481.25	8.54%	4,616,710.00	1.68%	4,694,072.00
4. Books and Supplies	4000-4999	570,279.50	2.58%	584,993.00	2.20%	597,863.00
5. Services and Other Operating Expenditures	5000-5999	1,790,671.88	2.58%	1,836,871.00	2.20%	1,877,282.00
6. Capital Outlay	6000-6999	1,784,443.00	(71.98%)	500,000.00	0.00%	500,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	89,945.00	5.52%	94,906.00	3.84%	98,549.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(407,570.19)	(54.41%)	(185,817.00)	0.00%	(185,817.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	260,000.00	0.00%	260,000.00	0.00%	260,000.00
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)		20,015,548.19	.05%	20,024,577.75	1.61%	20,346,210.75
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		342,235.35		991,533.25		1,214,733.25
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,824,331.18		8,166,566.53		9,158,099.78
2. Ending Fund Balance (Sum lines C and D1)		8,166,566.53		9,158,099.78		10,372,833.03
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	146,716.86		85,858.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		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	8,019,849.67		9,072,241.78		10,347,833.03
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,166,566.53		9,158,099.78		10,372,833.03
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,019,849.67		9,072,241.78		10,347,833.03
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		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 (Sum lines E1a thru E2c)		8,019,849.67		9,072,241.78		10,347,833.03

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.

Unrestricted Revenues: LOCAL CONTROL FUNDING FORMULA = the District utilized the FCMAT/ ICOE LCFF projection tool, using local assumptions. District used FCMAT-calculated Funded ADA amounts throughout the projection. These ADA amounts are based on the State's new ADA calculations that allow Districts to claim pre-COVID attendance levels. COLA amounts (provided within the LCFF calculator) = 13.26% in 2022-23, 5.38% in 2023-24, and 4.02% in 2024-25. Local property taxes are projected to dip in 2023-24 to reflect removal of the Community Redevelopment Funds in 2022-23, then remain constant in this projection. GF UR FEDERAL REVENUE includes a FEMA reimbursement in 2022-23 and then is projected at \$0 for the remainder of the projection. GF UR OTHER STATE REVENUE increases in the outyears, as COLA is applied to the Mandated Costs Block Grant (as per SSC), yet not to Lotto funds, which remain flat. GF UR OTHER LOCAL REVENUE is projected to remain flat throughout the projection representing projected interest earnings, Pine house rent, and transportation billings. For UR GF OTHER FINANCING SOURCES, this category reflects contributions to Restricted programs that require UR contributions. The projection predicts contributions to Special Ed Accounts (Resources 3310 and 6500), Mental Health Services (6546), the Routine Maintenance Account (8150), and the CTEIG fund in case it is not fully funded. The outyears were increased by COLA to meet estimated expenditure increases in staffing costs (i.e., step/column, STRS/PERS rate increases) and inflationary increases to supplies and services. Unrestricted Expenses: GF UR CERTIFICATED EXPENSES were increased by anticipated step/column movement in the outyears at 1.6%, though stipends and extra duty hourly costs remained flat. GF UR CLASSIFIED EXPENSES were increased by the anticipated step/column movement in the outyears by 1.6%, though stipends costs remained flat. An additional adjustment was made to move operations salaries cost from the 2022-23 Block Grant back to GF UR in 2023-24. GF UR EMPLOYEE BENEFITS reflect the cut in staff, changes in step/column, a 4.0% increase in H/W costs, increased STRS and PERS rates (according to ICOE guidance estimates), as well as the operations benefits costs back into GF UR side of the budget. GF UR MATERIALS/SUPPLIES and PROFESSIONAL SERVICES expense categories were increased by CPI projected rates of 2.58% in 2023-24 and 2.20% in 2024-25 (as per ICOE guidance. OTHER OUTGO (County Sp Ed Transfer) increased to reflect the estimates listed in the LCFF Calculator. INDIRECT COST TRANSFER expenses declined in Year 2 to reflect the loss of one-time funding and carryover amounts included in the 2022-23 indirect calculation on the Restricted side of the GF. OTHER FINANCING/ OTHER OUTGO EXPENDITURES are projected to remain flat.

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	8,620,301.19	(83.37%)	1,433,559.00	0.00%	1,433,559.00
3. Other State Revenues	8300-8599	7,224,728.56	(73.14%)	1,940,352.00	0.00%	1,940,352.00
4. Other Local Revenues	8600-8799	1,377,181.44	(15.22%)	1,167,545.00	0.00%	1,167,545.00
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	1,632,504.46	3.77%	1,693,988.00	4.02%	1,762,087.00
6. Total (Sum lines A1 thru A5c)		18,854,715.65	(66.93%)	6,235,444.00	1.09%	6,303,543.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,239,687.24		1,799,863.24
b. Step & Column Adjustment				51,835.00		14,065.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,491,659.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,239,687.24	(44.44%)	1,799,863.24	.78%	1,813,928.24
2. Classified Salaries						
a. Base Salaries				2,048,429.59		1,085,713.59
b. Step & Column Adjustment				32,775.00		16,205.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(995,491.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,048,429.59	(47.00%)	1,085,713.59	1.49%	1,101,918.59
3. Employee Benefits	3000-3999	2,958,165.81	(28.96%)	2,101,452.00	1.56%	2,134,167.00
4. Books and Supplies	4000-4999	1,209,779.33	(48.44%)	623,706.00	0.00%	623,706.00
5. Services and Other Operating Expenditures	5000-5999	1,415,221.99	(61.22%)	548,886.00	0.00%	548,886.00
6. Capital Outlay	6000-6999	7,848,660.19	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	364,152.19	(60.90%)	142,400.00	0.00%	142,400.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	162,983.50	.01%	163,000.00	0.00%	163,000.00
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)		19,247,079.84	(66.41%)	6,465,020.83	.97%	6,528,005.83
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(392,364.19)		(229,576.83)		(224,462.83)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,321,551.63		1,929,187.44		1,699,610.61
2. Ending Fund Balance (Sum lines C and D1)		1,929,187.44		1,699,610.61		1,475,147.78
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,929,187.44		1,699,610.61		1,475,147.78
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,929,187.44		1,699,610.61		1,475,147.78
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.						
<p>Restricted Revenues: LOCAL CONTROL FUNDING FORMULA = No revenues on Restricted side of the budget throughout the projection. GF RESTRICTED FEDERAL REVENUE decreases in Year 2 to account for removal of carry over funds and one-time ESSER, ELO Grant, Medi-Cal, and other one-time funds budgeted in 2022-23. Revenues are then projected to remain flat in Year 3. GF RESTRICTED OTHER STATE REVENUE decreases in Year 2 to account for removal of carry over funds from ELOP and one-time ESSER, Educator Effectiveness, MS Academy, and block grant funds budgeted in 2022-23. Revenues are then projected to remain flat in Year 3. OTHER LOCAL REVENUE decreases in Year 2 to account for removal of carryover funds and one-time SWP and local grants budgeted in 2022-23. Revenues increase in Year 3 assuming Sp Ed AB602 receives COLA. RESTRICTED GF OTHER FINANCING SOURCES, represent the UR contributions referenced earlier in the UR section. Restricted Expenses: GF RESTRICTED CERTIFICATED EXPENSES include the anticipated step/column movement of 1.6% in the outyears, however overall decreases greatly in Year 2 of the projection to account for the loss of one-time funding and temp positions/extra duty that will be eliminated. GF RESTRICTED CLASSIFIED EXPENSES similarly include an estimated 1.6% due to step/column movement in both outyears, but similar to certificated salaries above are also greatly offset by cuts in Year 2 to eliminate temp staff and extra duty funded by sunseting grants. GF RESTRICTED EMPLOYEE BENEFITS reflect the changes in step/column, a 4% increase in H/W costs, and increased STRS and PERS rates mentioned earlier in the GF UR section (according to ICOE guidance estimates). These increases were offset by the removal of benefit costs associated with the temp positions and extra duty work referenced above. GF RESTRICTED SUPPLIES, SERVICES, and CAPITAL OUTLAY EXPENDITURES expense categories decreased in the MYP to account for the elimination of sunseting grants and carry over funds. GF RESTRICTED OTHER OUTGO (7300-7399) represents the bulk of indirect funds referenced in the UR section earlier, but were reduced by elimination of one-time and carry over funds included in Year 1. GF RESTRICTED OTHER FINANCING EXPENSE reflects the transfer made from the RDA pass-thru account to the Debt Service Fund. It is projected to remain flat throughout the projection.</p>						

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	21,582,331.00	3.37%	22,308,818.00	2.73%	22,918,868.00
2. Federal Revenues	8100-8299	8,630,638.19	(83.39%)	1,433,559.00	0.00%	1,433,559.00
3. Other State Revenues	8300-8599	7,574,048.56	(69.72%)	2,293,333.00	.13%	2,296,215.00
4. Other Local Revenues	8600-8799	1,425,481.44	(14.71%)	1,215,845.00	0.00%	1,215,845.00
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)		39,212,499.19	(30.50%)	27,251,555.00	2.25%	27,864,487.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,636,125.25		11,333,858.25
b. Step & Column Adjustment				189,392.00		153,836.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,491,659.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,636,125.25	(10.31%)	11,333,858.25	1.36%	11,487,694.25
2. Classified Salaries						
a. Base Salaries				4,326,289.33		3,868,633.33
b. Step & Column Adjustment				79,493.00		63,781.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(537,149.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,326,289.33	(10.58%)	3,868,633.33	1.65%	3,932,414.33
3. Employee Benefits	3000-3999	7,211,647.06	(6.84%)	6,718,162.00	1.64%	6,828,239.00
4. Books and Supplies	4000-4999	1,780,058.83	(32.10%)	1,208,699.00	1.06%	1,221,569.00
5. Services and Other Operating Expenditures	5000-5999	3,205,893.87	(25.58%)	2,385,757.00	1.69%	2,426,168.00
6. Capital Outlay	6000-6999	9,633,103.19	(94.81%)	500,000.00	0.00%	500,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	89,945.00	5.52%	94,906.00	3.84%	98,549.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(43,418.00)	0.00%	(43,417.00)	0.00%	(43,417.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	422,983.50	0.00%	423,000.00	0.00%	423,000.00
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)		39,262,628.03	(32.53%)	26,489,598.58	1.45%	26,874,216.58
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(50,128.84)		761,956.42		990,270.42
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,145,882.81		10,095,753.97		10,857,710.39
2. Ending Fund Balance (Sum lines C and D1)		10,095,753.97		10,857,710.39		11,847,980.81
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	146,716.86		85,858.00		25,000.00
b. Restricted	9740	1,929,187.44		1,699,610.61		1,475,147.78
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,019,849.67		9,072,241.78		10,347,833.03

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,095,753.97		10,857,710.39		11,847,980.81
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	8,019,849.67		9,072,241.78		10,347,833.03
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		8,019,849.67		9,072,241.78		10,347,833.03
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		20.43%		34.25%		38.50%
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):						
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)						
		1,468.59		1,468.59		1,468.59
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		39,262,628.03		26,489,598.58		26,874,216.58
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)		39,262,628.03		26,489,598.58		26,874,216.58
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)		1,177,878.84		794,687.96		806,226.50
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)		1,177,878.84		794,687.96		806,226.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Holtville Unified School District Cashflow Statement 2022-23

	Object	Projected Yr Totals	July	August	September	October	November	December	January	February	March	April	May	June	Total	Accruals
A. BEGINNING CASH	9110		10,286,717.38	9,299,718.62	7,991,545.17	8,505,134.40	8,416,189.27	9,600,493.50	10,922,237.11	10,605,904.48	9,984,047.09	9,347,189.70	10,324,371.93	9,532,514.54		
B. RECEIPTS																
LCHF Revenue Sources																
Principal Apportionment	8010-8019	18,181,190.00	693,911.00	693,911.00	2,293,162.00	1,249,040.00	1,636,307.10	1,636,307.10	1,636,307.10	1,636,307.10	1,636,307.10	1,636,307.10	1,636,307.10	1,797,016.30	18,181,190.00	-
Property Taxes	8020-8079	3,407,202.00	-	-	-	-	359,561.38	1,703,601.00	-	-	-	1,344,039.62	-	-	3,407,202.00	-
Miscellaneous Funds	8080-8099	(6,061.00)	-	(364.00)	(727.00)	(485.00)	(545.49)	(545.49)	(545.49)	(545.49)	(545.49)	(545.49)	(545.49)	(666.57)	(6,061.00)	-
Federal Revenues	8100-8299	8,630,638.19	-	5,272.52	285.64	(5,558.16)	485,625.42	220,000.00	210,000.00	65,000.00	-	230,000.00	5,000.00	100,000.00	1,315,625.42	7,315,012.77
Other State Revenues	8300-8599	7,574,048.56	80,887.00	80,887.00	145,597.00	145,597.00	1,733,657.88	80,000.00	475,000.00	50,000.00	150,000.00	190,000.00	50,000.00	500,000.00	3,681,625.88	3,892,422.68
Other Local Revenues	8600-8799	1,425,481.44	28,252.00	32,753.92	53,461.65	96,949.52	130,393.67	165,000.00	60,000.00	110,000.00	60,000.00	60,000.00	-	15,000.00	811,810.76	613,670.68
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		39,212,499.19	803,050.00	812,460.44	2,491,779.29	1,485,543.36	4,344,999.96	3,804,382.61	2,380,761.61	1,860,761.61	1,845,761.61	3,459,801.23	1,690,761.61	2,411,349.73	27,391,393.06	11,821,106.13
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	12,636,125.25	153,079.22	941,520.61	961,602.47	1,006,636.61	1,035,953.49	1,050,000.00	1,050,000.00	1,050,000.00	1,050,000.00	1,050,000.00	1,050,000.00	1,500,000.00	11,898,792.40	737,332.85
Classified Salaries	2000-2999	4,326,289.33	227,799.17	260,440.72	318,315.73	327,083.99	373,296.99	375,000.00	375,000.00	375,000.00	375,000.00	375,000.00	375,000.00	425,000.00	4,181,936.60	144,352.73
Employee Benefits	3000-3999	7,211,647.06	122,104.87	427,963.93	451,217.42	456,768.80	477,287.19	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	1,045,000.00	5,980,342.21	1,231,304.85
Books and Supplies	4000-4999	1,780,058.83	41,693.10	177,322.36	178,018.07	66,500.45	51,776.47	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	200,000.00	1,615,310.45	164,748.38
Services	5000-5999	3,180,893.87	326,661.28	185,622.55	330,651.24	224,369.55	165,505.27	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	250,000.00	2,682,809.89	498,083.98
Capital Outlay	6000-6599	9,633,103.19	-	104,692.25	331,022.19	23,643.29	354,235.63	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	2,213,593.36	7,419,509.83
Other Outgo	7000-7499	46,527.00	4,233.00	4,233.00	7,619.00	7,619.00	7,619.00	7,619.00	7,619.00	7,619.00	7,619.00	7,619.00	7,619.00	(30,510.00)	46,527.00	-
Interfund Transfers Out	7600-7629	422,983.50	130,000.00	-	-	-	-	-	214,475.24	-	-	-	-	78,508.26	422,983.50	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		39,237,628.03	1,005,570.64	2,101,795.42	2,578,446.12	2,112,621.69	2,465,674.04	2,482,619.00	2,697,094.24	2,482,619.00	2,482,619.00	2,482,619.00	2,482,619.00	3,667,998.26	29,042,295.41	10,195,332.62
D. BALANCE SHEET ITEMS																
Assets and Deferred Outflows																
Cash Not In Treasury	9111-9199	(190,955.61)	-	-	-	-	-	-	-	-	-	-	-	(215,955.61)	(215,955.61)	25,000.00
Accounts Receivable	9200-9299	1,714,164.66	170,096.40	20,935.20	538,810.42	545,089.06	60,873.00	-	-	-	-	-	-	378,360.58	1,714,164.66	-
Due From Other Funds	9310	33,869.77	-	-	-	-	-	-	-	-	-	-	-	33,869.77	33,869.77	-
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	182,575.30	-	-	-	-	-	-	-	-	-	-	-	60,858.44	60,858.44	121,716.86
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL ASSETS		1,739,654.12	170,096.40	20,935.20	538,810.42	545,089.06	60,873.00	-	-	-	-	-	-	257,133.18	1,592,937.26	146,716.86
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(1,050,413.01)	(954,574.52)	(39,773.67)	61,445.64	(6,955.86)	74,180.99	-	-	-	-	-	-	(184,735.59)	(1,050,413.01)	-
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	9650	(830,075.68)	-	-	-	-	(830,075.68)	-	-	-	-	-	-	-	(830,075.68)	-
Deferred Inflows of Resrcs	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restatements/Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL LIABILITIES		(1,880,488.69)	(954,574.52)	(39,773.67)	61,445.64	(6,955.86)	(755,894.69)	-	-	-	-	-	-	(184,735.59)	(1,880,488.69)	-
Nonoperating																
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS		(140,834.57)	(784,478.12)	(18,838.47)	600,256.06	538,133.20	(695,021.69)	-	-	-	-	-	-	72,397.59	(287,551.43)	146,716.86
E. NET INCREASE/DECREASE B-C + D		(986,998.76)	(1,308,173.45)	(1,308,173.45)	513,589.23	(88,945.13)	1,184,304.23	1,321,743.61	(316,332.63)	(621,857.39)	(636,857.39)	977,182.23	(791,857.39)	(1,184,250.94)		
F. ENDING CASH (A+ E)			9,299,718.62	7,991,545.17	8,505,134.40	8,416,189.27	9,600,493.50	10,922,237.11	10,605,904.48	9,984,047.09	9,347,189.70	10,324,371.93	9,532,514.54	8,348,263.60		
G. Ending Cash, Plus Cash Accruals and Adjustments																

Beginning Fund Balance July 1st	10,145,802.81
Audit/Other Restatements	0.00
Change in Fund Balance	<u>(25,128.64)</u>
Unaudited Fund Balance June 30th	<u>10,120,753.97</u>

Estimated Cash at Year-End	8,348,263.60
Estimated AR at Year-End	11,821,106.13
Estimated AP at Year-End	(10,195,332.62)
Estimated Other Assets/Stores at Year-End	121,716.86
Revolving Cash at Year-End	25,000.00
Unaudited Fund Balance June 30th	<u>10,120,753.97</u>

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	1,502.27	1,541.20		
	Charter School	0.00	0.00		
	Total ADA	1,502.27	1,541.20	2.6%	Not Met
1st Subsequent Year (2023-24)	District Regular	1,502.27	1,509.66		
	Charter School	0.00	0.00		
	Total ADA	1,502.27	1,509.66	.5%	Met
2nd Subsequent Year (2024-25)	District Regular	1,502.27	1,492.79		
	Charter School	0.00	0.00		
	Total ADA	1,502.27	1,492.79	(.6%)	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 large increase in funded ADA is due to the State's new criteria for cushioning schools for ADA losses caused by the pandemic. This information was not available at the time of the June Budget Adoption, and thus was not included until after that report.

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	1,595.00	1,573.00	
	Charter School		0.00	
	Total Enrollment	1,595.00	1,573.00	(1.4%)
1st Subsequent Year (2023-24)	District Regular	1,595.00	1,573.00	
	Charter School		0.00	
	Total Enrollment	1,595.00	1,573.00	(1.4%)
2nd Subsequent Year (2024-25)	District Regular	1,595.00	1,573.00	
	Charter School		0.00	
	Total Enrollment	1,595.00	1,573.00	(1.4%)

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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	1,519	1,573	
Charter School			
Total ADA/Enrollment	1,519	1,573	96.6%
Second Prior Year (2020-21)			
District Regular	1,519	1,612	
Charter School			
Total ADA/Enrollment	1,519	1,612	94.2%
First Prior Year (2021-22)			
District Regular	1,468	1,595	
Charter School	0		
Total ADA/Enrollment	1,468	1,595	92.0%
		Historical Average Ratio:	94.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	94.8%

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	1,469	1,573		
Charter School	0	0		
Total ADA/Enrollment	1,469	1,573	93.4%	Met
1st Subsequent Year (2023-24)				
District Regular	1,469	1,573		
Charter School	0	0		
Total ADA/Enrollment	1,469	1,573	93.4%	Met
2nd Subsequent Year (2024-25)				
District Regular	1,469	1,573		
Charter School	0	0		
Total ADA/Enrollment	1,469	1,573	93.4%	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: -2.0% to +2.0%

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

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
Current Year (2022-23)	20,454,356.00	21,588,392.00	5.5%	Not Met
1st Subsequent Year (2023-24)	21,365,732.00	22,314,879.00	4.4%	Not Met
2nd Subsequent Year (2024-25)	21,968,794.00	22,924,929.00	4.4%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The large increase is a combination of the increased 2022-23 COLA, from 9.84% at adoption to 13.26% current, as well as the funded ADA mitigation efforts, which yielded an additional 39 ADA from adoption to the current projection. Both of these changes came as a result of the final State budget deal, which was not available until after the District's June Budget Adoption.

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)	13,234,162.88	
Second Prior Year (2020-21)	13,730,265.09	15,293,566.00	89.8%
First Prior Year (2021-22)	15,145,076.01	17,128,143.77	88.4%
	Historical Average Ratio:		89.2%

	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):	86.2% to 92.2%	86.2% to 92.2%	86.2% to 92.2%

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)			Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	15,927,779.00	19,755,548.19	80.6%	Not Met
1st Subsequent Year (2023-24)	16,933,624.75	19,764,577.75	85.7%	Not Met
2nd Subsequent Year (2024-25)	17,198,333.75	20,086,210.75	85.6%	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 ratio has decreased in the budget year and projection due to the budgeting of significant dollars toward capital projects. The District is currently in the middle of several construction projects throughout its sites, and has chosen to budget for project overrun contingencies.

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)	1,786,708.90	8,630,638.19	383.0%	Yes
1st Subsequent Year (2023-24)	1,786,709.00	1,433,559.00	-19.8%	Yes
2nd Subsequent Year (2024-25)	1,786,709.00	1,433,559.00	-19.8%	Yes

Explanation:
(required if Yes)

The current year projection includes significant carry over since the time of the budget adoption. In the outyears, the projection at the time of the budget assumed incorrectly that certain funds would carry forward into Years 2 and 3 of the MYP. This error has been corrected moving forward in the current MYP of this report.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2022-23)	2,315,963.51	7,574,048.56	227.0%	Yes
1st Subsequent Year (2023-24)	2,319,596.00	2,293,333.00	-1.1%	No
2nd Subsequent Year (2024-25)	2,322,455.00	2,296,215.00	-1.1%	No

Explanation:
(required if Yes)

The current year projection includes significant carry over as well as additional one-time dollars provided for in the final State Budget since the time of the District's June budget adoption.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2022-23)	842,599.69	1,425,481.44	69.2%	Yes
1st Subsequent Year (2023-24)	842,600.00	1,215,845.00	44.3%	Yes
2nd Subsequent Year (2024-25)	842,600.00	1,215,845.00	44.3%	Yes

Explanation:
(required if Yes)

The current year projection includes significant carry over as well as additional dollars awarded since the time of the District's June budget adoption (i.e. Special ED AB602 funding increase).

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2022-23)	973,155.68	1,780,058.83	82.9%	Yes
1st Subsequent Year (2023-24)	851,440.00	1,208,699.00	42.0%	Yes
2nd Subsequent Year (2024-25)	863,601.00	1,221,569.00	41.5%	Yes

Explanation:
(required if Yes)

With the additional funds received and carryover funds included in the current projection, particularly on the side of the Restricted side of the GF, expenses have likewise increased.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2022-23)	2,124,732.48	3,205,893.87	50.9%	Yes
1st Subsequent Year (2023-24)	2,055,902.38	2,385,757.00	16.0%	Yes
2nd Subsequent Year (2024-25)	2,091,790.38	2,426,168.00	16.0%	Yes

Explanation:
(required if Yes)

With the additional funds received and carryover funds included in the current projection, particularly on the side of the Restricted side of the GF, expenses have likewise increased.

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)	4,945,272.10	17,630,168.19	256.5%	Not Met
1st Subsequent Year (2023-24)	4,948,905.00	4,942,737.00	-.1%	Met
2nd Subsequent Year (2024-25)	4,951,764.00	4,945,619.00	-.1%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	3,097,888.16	4,985,952.70	60.9%	Not Met
1st Subsequent Year (2023-24)	2,907,342.38	3,594,456.00	23.6%	Not Met
2nd Subsequent Year (2024-25)	2,955,391.38	3,647,737.00	23.4%	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.

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>The current year projection includes significant carry over since the time of the budget adoption. In the outyears, the projection at the time of the budget assumed incorrectly that certain funds would carry forward into Years 2 and 3 of the MYP. This error has been corrected moving forward in the current MYP of this report.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>The current year projection includes significant carry over as well as additional one-time dollars provided for in the final State Budget since the time of the District's June budget adoption.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>The current year projection includes significant carry over as well as additional dollars awarded since the time of the District's June budget adoption (i.e. Special ED AB602 funding increase).</p>

- 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.

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>With the additional funds received and carry over funds included in the current projection, particularly on the side of the Restricted side of the GF, expenses have likewise increased.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>With the additional funds received and carry over funds included in the current projection, particularly on the side of the Restricted side of the GF, expenses have likewise increased.</p>

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	717,951.18	721,230.12	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		891,164.72	

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- 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)	20.4%	34.2%	38.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.8%	11.4%	12.8%

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 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2022-23)	342,235.35	20,015,548.19	N/A	Met
1st Subsequent Year (2023-24)	991,533.25	20,024,577.75	N/A	Met
2nd Subsequent Year (2024-25)	1,214,733.25	20,346,210.75	N/A	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)	10,095,753.97	Met	
1st Subsequent Year (2023-24)	10,857,710.39	Met	
2nd Subsequent Year (2024-25)	11,847,980.81	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)	8,348,263.60	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.)	1,468.59	1,468.59	1,468.59
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): _____

	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)	39,262,628.03	26,489,598.58	26,874,216.58
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)	39,262,628.03	26,489,598.58	26,874,216.58
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,177,878.84	794,687.96	806,226.50

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
1,177,878.84	794,687.96	806,226.50

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,019,849.67	9,072,241.78	10,347,833.03
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	8,019,849.67	9,072,241.78	10,347,833.03
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	20.43%	34.25%	38.50%
District's Reserve Standard (Section 10B, Line 7):	1,177,878.84	794,687.96	806,226.50
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)	(1,767,896.97)	(1,632,504.46)	-7.7%	(135,392.51)	Not Met
1st Subsequent Year (2023-24)	(1,863,010.00)	(1,693,988.00)	-9.1%	(169,022.00)	Not Met
2nd Subsequent Year (2024-25)	(1,937,903.00)	(1,762,087.00)	-9.1%	(175,816.00)	Not 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)	420,000.00	422,983.50	.7%	2,983.50	Met
1st Subsequent Year (2023-24)	420,000.00	423,000.00	.7%	3,000.00	Met
2nd Subsequent Year (2024-25)	420,000.00	423,000.00	.7%	3,000.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Projected contributions have decreased since budget adoption due to increased expected revenues in Special Education. This occurred with the passage of the final State Budget, which was unavailable at the time of budget adoption.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	0		GF UR, Debt Service Fund	0
Certificates of Participation	24		GF UR, Community Facilities Pass-thru, Debt Service Fund	3,577,204
General Obligation Bonds	29		Bond Redemption Fund	14,444,210
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1		GF, Ad Ed, and Cafeteria Funds	8,479
Other Long-term Commitments (do not include OPEB):				
TOTAL:				18,029,893

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	123,298	0	0	0
Certificates of Participation	335,268	327,568	324,462	325,181
General Obligation Bonds	722,359	987,296	1,017,544	842,450
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	135,000	135,000	135,000	135,000
Other Long-term Commitments (continued):				

Total Annual Payments:	1,315,925	1,449,864	1,477,006	1,302,631
Has total annual payment increased over prior year (2021-22)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase is due to the issuance of the final portion of the District's 2018 Measure G Bond. Increased annual payments for the bonds will be levied against the property tax rolls, though, and will not affect the District's annual budget.

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?

No

2 OPEB Liabilities	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	1,178,942.00	1,673,797.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,178,942.00	1,673,797.00

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

Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2021

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

3 OPEB Contributions	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2022-23)	159,816.00	89,713.00
1st Subsequent Year (2023-24)	159,816.00	92,404.00
2nd Subsequent Year (2024-25)	159,816.00	95,176.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2022-23)	83,005.94	71,139.73
1st Subsequent Year (2023-24)	83,500.00	72,000.00
2nd Subsequent Year (2024-25)	84,000.00	72,000.00

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

Current Year (2022-23)	81,643.00	61,787.00
1st Subsequent Year (2023-24)	81,463.00	57,942.00
2nd Subsequent Year (2024-25)	81,463.00	48,471.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	6	6
1st Subsequent Year (2023-24)	4	4
2nd Subsequent Year (2024-25)	4	4

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)
- No
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
- n/a
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?
- n/a

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?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	101.0	104.5	104.5	104.5

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year

--	--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--	--

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

--	--	--	--

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

Negotiations Not Settled

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

114,103

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
964,876	1,003,471	1,043,610
75.0%	75.0%	75.0%
4.0%	4.0%	4.0%

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
148,666	150,000	150,000
1.6%	1.6%	1.6%

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.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	74.0	82.0	75.0	75.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

n/a

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

33,619

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

7. Amount included for any tentative salary schedule increases

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	325,866	338,901	352,457
3. Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
4. Percent projected change in H&W cost over prior year	4.0%	4.0%	4.0%

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	43,655	55,000	57,000
3. Percent change in step & column over prior year	1.3%	1.6%	1.6%

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

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

Classified (Non-management) - Other

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

Paraprofessionals and Computer Technicians were provided side letter to move their schedule ranges = \$43,655 cost

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

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

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

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

No

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	20.0	23.0	23.0	23.0

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

No

If Yes, complete question 2.
If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

26,265

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

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Yes	Yes	Yes	
236,237	245,686	255,514	
80.0%	80.0%	80.0%	
4.0%	4.0%	4.0%	

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

29,171	30,000	30,500	
1.1%	1.1%	1.1%	

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

	Yes	Yes	
9,000	9,000	9,000	
0.0%	0.0%	0.0%	

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="Yes"/> |
| 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)

A3 is clicked "yes", though enrollment drops have been minimal. The District is doing all it can to attract new students through various programs (i.e. dual enrollment, expanded Ag Program, etc.). Efforts are being made to increase ADA to maximize on the new funded ADA model and to mitigate enrollment losses.

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	(43,418.00)				
Other Sources/Uses Detail					0.00	422,983.50		
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	11,244.00	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	32,174.00	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					422,983.50	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								

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				
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	43,418.00	(43,418.00)	422,983.50	422,983.50		

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	340,000.00	340,000.00	New
5) TOTAL, REVENUES			0.00	0.00	0.00	340,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	300,000.00	(300,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	40,000.00	(40,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	340,000.00		
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	164,565.88	236,671.10		236,671.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,565.88	236,671.10		236,671.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			164,565.88	236,671.10		236,671.10		
2) Ending Balance, June 30 (E + F1e)			164,565.88	236,671.10		236,671.10		
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	164,565.88	236,671.10		236,671.10		
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	340,000.00	340,000.00	New
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	340,000.00		
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	300,000.00	(300,000.00)	New
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	300,000.00	(300,000.00)	New
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	40,000.00	(40,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	40,000.00	(40,000.00)	New
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	340,000.00		
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	236,671.10
Total, Restricted Balance		236,671.10

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	216,498.00	216,498.00	35,162.00	230,601.93	14,103.93	6.5%
4) Other Local Revenue		8600-8799	0.00	0.00	296.95	0.00	0.00	0.0%
5) TOTAL, REVENUES			216,498.00	216,498.00	35,458.95	230,601.93		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	110,250.98	102,149.15	27,427.45	103,379.15	(1,230.00)	-1.2%
2) Classified Salaries		2000-2999	22,478.50	18,980.50	5,176.50	18,980.50	0.00	0.0%
3) Employee Benefits		3000-3999	59,551.19	53,834.09	11,640.93	54,499.19	(665.10)	-1.2%
4) Books and Supplies		4000-4999	12,848.33	12,848.33	5,468.55	40,999.96	(28,151.63)	-219.1%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	18,135.20	(18,135.20)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,369.00	11,369.00	0.00	11,244.00	125.00	1.1%
9) TOTAL, EXPENDITURES			216,498.00	199,181.07	49,713.43	247,238.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	17,316.93	(14,254.48)	(16,636.07)		
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	17,316.93	(14,254.48)	(16,636.07)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	77,439.18	66,463.98		66,463.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,439.18	66,463.98		66,463.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,439.18	66,463.98		66,463.98		
2) Ending Balance, June 30 (E + F1e)			77,439.18	83,780.91		49,827.91		
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	25,987.47	33,953.00		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	51,451.71	49,827.91		49,827.91		
Adult Ed Programs	0000	9760		49,827.91				
Adult Ed Programs	0000	9760	51,451.71					
Adult Ed Programs	0000	9760				49,827.91		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
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%
FEDERAL REVENUE								
Interagency Contracts Between LEAs			0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources			0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	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								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	205,388.00	205,388.00	35,162.00	219,491.93	14,103.93	6.9%
All Other State Revenue	All Other	8590	11,110.00	11,110.00	0.00	11,110.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			216,498.00	216,498.00	35,162.00	230,601.93	14,103.93	6.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	296.95	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%
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%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	296.95	0.00	0.00	0.0%
TOTAL, REVENUES			216,498.00	216,498.00	35,458.95	230,601.93		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries			61,640.00	61,640.00	15,149.50	61,640.00	0.00	0.0%
Certificated Pupil Support Salaries			48,610.98	40,509.15	12,277.95	41,739.15	(1,230.00)	-3.0%

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)
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			110,250.98	102,149.15	27,427.45	103,379.15	(1,230.00)	-1.2%
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	22,478.50	18,980.50	5,176.50	18,980.50	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,478.50	18,980.50	5,176.50	18,980.50	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	22,883.24	22,883.24	2,893.56	23,118.17	(234.93)	-1.0%
PERS		3201-3202	18,554.35	15,092.53	4,428.20	15,092.53	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,332.12	5,444.72	1,554.95	5,462.56	(17.84)	-0.3%
Health and Welfare Benefits		3401-3402	8,787.79	7,961.14	2,182.10	8,351.46	(390.32)	-4.9%
Unemployment Insurance		3501-3502	663.65	605.64	163.03	611.81	(6.17)	-1.0%
Workers' Compensation		3601-3602	1,568.06	1,254.57	288.48	1,265.48	(10.91)	-0.9%
OPEB, Allocated		3701-3702	761.98	592.25	130.61	597.18	(4.93)	-0.8%
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			59,551.19	53,834.09	11,640.93	54,499.19	(665.10)	-1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	12,848.33	12,848.33	5,468.55	32,999.96	(20,151.63)	-156.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	8,000.00	(8,000.00)	New
TOTAL, BOOKS AND SUPPLIES			12,848.33	12,848.33	5,468.55	40,999.96	(28,151.63)	-219.1%
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	0.00	0.00	0.00	18,135.20	(18,135.20)	New
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	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	18,135.20	(18,135.20)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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)
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, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
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%
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	11,369.00	11,369.00	0.00	11,244.00	125.00	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,369.00	11,369.00	0.00	11,244.00	125.00	1.1%
TOTAL, EXPENDITURES			216,498.00	199,181.07	49,713.43	247,238.00		
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								
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%
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%

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)
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	1,124,675.00	1,124,675.00	0.00	1,124,675.00	0.00	0.0%
3) Other State Revenue		8300-8599	93,749.00	93,749.00	2,002.11	93,749.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,500.00	29,500.00	5,844.65	29,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,247,924.00	1,247,924.00	7,846.76	1,247,924.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	367,018.24	362,507.62	117,593.07	330,138.05	32,369.57	8.9%
3) Employee Benefits		3000-3999	180,708.33	158,889.24	52,210.17	167,373.19	(8,483.95)	-5.3%
4) Books and Supplies		4000-4999	504,145.45	553,810.42	159,418.78	553,810.42	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,600.00	25,600.00	1,879.88	25,600.00	0.00	0.0%
6) Capital Outlay		6000-6999	75,000.00	75,000.00	0.00	150,000.00	(75,000.00)	-100.0%
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	32,174.00	32,174.00	0.00	32,174.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,184,646.02	1,207,981.28	331,101.90	1,259,095.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			63,277.98	39,942.72	(323,255.14)	(11,171.66)		
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)			63,277.98	39,942.72	(323,255.14)	(11,171.66)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	862,589.73	1,047,654.08		1,047,654.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			862,589.73	1,047,654.08		1,047,654.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			862,589.73	1,047,654.08		1,047,654.08		
2) Ending Balance, June 30 (E + F1e)			925,867.71	1,087,596.80		1,036,482.42		
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	925,867.71	1,087,596.80		1,036,482.42		
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	1,124,675.00	1,124,675.00	0.00	1,124,675.00	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			1,124,675.00	1,124,675.00	0.00	1,124,675.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	93,749.00	93,749.00	2,002.11	93,749.00	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			93,749.00	93,749.00	2,002.11	93,749.00	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%
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	4,500.00	4,500.00	4,134.65	4,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	25,000.00	25,000.00	1,710.00	25,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,500.00	29,500.00	5,844.65	29,500.00	0.00	0.0%
TOTAL, REVENUES			1,247,924.00	1,247,924.00	7,846.76	1,247,924.00		
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	298,681.24	294,170.62	94,814.07	261,801.05	32,369.57	11.0%
Classified Supervisors' and Administrators' Salaries		2300	68,337.00	68,337.00	22,779.00	68,337.00	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			367,018.24	362,507.62	117,593.07	330,138.05	32,369.57	8.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	95,556.85	91,663.74	27,479.34	83,303.14	8,360.60	9.1%
OASDI/Medicare/Alternative		3301-3302	27,860.70	27,536.90	8,934.40	25,021.51	2,515.39	9.1%
Health and Welfare Benefits		3401-3402	49,026.87	33,228.95	13,700.93	53,169.49	(19,940.54)	-60.0%
Unemployment Insurance		3501-3502	1,820.93	1,799.80	583.90	1,635.39	164.41	9.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	4,335.95	3,207.51	1,040.53	2,921.09	286.42	8.9%
OPEB, Allocated		3701-3702	2,107.03	1,452.34	471.07	1,322.57	129.77	8.9%
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			180,708.33	158,889.24	52,210.17	167,373.19	(8,483.95)	-5.3%
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	60,145.45	67,145.45	17,190.32	67,145.45	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Food		4700	434,000.00	476,664.97	142,228.46	476,664.97	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			504,145.45	553,810.42	159,418.78	553,810.42	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	1,500.00	1,500.00	684.43	1,500.00	0.00	0.0%
Dues and Memberships		5300	60.00	60.00	0.00	60.00	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	7,500.00	7,500.00	0.00	7,500.00	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	14,940.00	14,940.00	848.76	14,940.00	0.00	0.0%
Communications		5900	1,600.00	1,600.00	346.69	1,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,600.00	25,600.00	1,879.88	25,600.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	75,000.00	75,000.00	0.00	150,000.00	(75,000.00)	-100.0%
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			75,000.00	75,000.00	0.00	150,000.00	(75,000.00)	-100.0%
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	32,174.00	32,174.00	0.00	32,174.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			32,174.00	32,174.00	0.00	32,174.00	0.00	0.0%
TOTAL, EXPENDITURES			1,184,646.02	1,207,981.28	331,101.90	1,259,095.66		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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)	1,036,482.42
Total, Restricted Balance		1,036,482.42

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	20,000.00	19,883.60	20,180.97	180.97	0.9%
5) TOTAL, REVENUES			0.00	20,000.00	19,883.60	20,180.97		
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	3,178,244.53	6,446,942.13	85,106.63	6,447,123.10	(180.97)	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			3,178,244.53	6,446,942.13	85,106.63	6,447,123.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,178,244.53)	(6,426,942.13)	(65,223.03)	(6,426,942.13)		
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	2,000,000.00	1,968,389.01	2,000,000.00	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	2,000,000.00	1,968,389.01	2,000,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,178,244.53)	(4,426,942.13)	1,903,165.98	(4,426,942.13)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,178,244.53	4,426,942.13		4,426,942.13	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,178,244.53	4,426,942.13		4,426,942.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,178,244.53	4,426,942.13		4,426,942.13		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		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)
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		
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	0.00	20,000.00	19,883.60	20,180.97	180.97	0.9%
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	20,000.00	19,883.60	20,180.97	180.97	0.9%
TOTAL, REVENUES			0.00	20,000.00	19,883.60	20,180.97		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,178,244.53	6,446,942.13	85,106.63	6,447,123.10	(180.97)	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			3,178,244.53	6,446,942.13	85,106.63	6,447,123.10	(180.97)	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other 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)
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,178,244.53	6,446,942.13	85,106.63	6,447,123.10		
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	2,000,000.00	1,968,389.01	2,000,000.00	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	2,000,000.00	1,968,389.01	2,000,000.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	2,000,000.00	1,968,389.01	2,000,000.00		
(a - b + c - d + e)			0.00	2,000,000.00	1,968,389.01	2,000,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	377.90	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	377.90	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	83,616.00	0.00	83,616.00	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	83,616.00	0.00	83,616.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(83,616.00)	377.90	(83,616.00)		
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	(83,616.00)	377.90	(83,616.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	83,616.00		83,616.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	83,616.00		83,616.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	83,616.00		83,616.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		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		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	0.00	0.00	377.90	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								
Mitigation/Developer Fees		8681	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	377.90	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	377.90	0.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	83,616.00	0.00	83,616.00	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	83,616.00	0.00	83,616.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			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, EXPENDITURES			0.00	83,616.00	0.00	83,616.00		
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
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	15,475.00	15,475.00	New
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	577.76	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	577.76	15,475.00		
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	462,115.00	462,115.00	350,606.36	477,590.00	(15,475.00)	-3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			462,115.00	462,115.00	350,606.36	477,590.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(462,115.00)	(462,115.00)	(350,028.60)	(462,115.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	420,000.00	422,983.50	130,000.00	422,983.50	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			420,000.00	422,983.50	130,000.00	422,983.50		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,115.00)	(39,131.50)	(220,028.60)	(39,131.50)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	270,952.00	310,776.74		310,776.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			270,952.00	310,776.74		310,776.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			270,952.00	310,776.74		310,776.74		
2) Ending Balance, June 30 (E + F1e)			228,837.00	271,645.24		271,645.24		
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	228,837.00	271,645.24		271,645.24		
Debt Service Payments	0000	9780		271,645.24				
Debt Service Payments	0000	9780	228,837.00					
Debt Service Payments	0000	9780				271,645.24		
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	15,475.00	15,475.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	15,475.00	15,475.00	New
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								
Interest		8660	0.00	0.00	577.76	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	577.76	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	577.76	15,475.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	105,195.00	105,195.00	54,789.15	120,670.00	(15,475.00)	-14.7%
Other Debt Service - Principal		7439	356,920.00	356,920.00	295,817.21	356,920.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			462,115.00	462,115.00	350,606.36	477,590.00	(15,475.00)	-3.3%
TOTAL, EXPENDITURES			462,115.00	462,115.00	350,606.36	477,590.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	420,000.00	422,983.50	130,000.00	422,983.50	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			420,000.00	422,983.50	130,000.00	422,983.50	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 Certificates of Participation		8971	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%

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)
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)			420,000.00	422,983.50	130,000.00	422,983.50		

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

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

Imperial County

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

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

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

CASHFLOW-PROVIDE - (**Warning**) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Exception

Explanation: An Excel Spreadsheet accompanies the hard copy of this report.