



LA HABRA CITY SCHOOL DISTRICT
BOARD OF EDUCATION - REGULAR MEETING

AGENDA

District Office - Board Room
500 N. Walnut Street, La Habra, CA 90631

Thursday, December 15, 2022 06:00 PM

5:00 p.m. – Closed Session

6:00 p.m. – Call to Order/Regular Meeting
(Meetings are recorded for use in official minutes)

1. Formal Call to Order

Start time: 05:00 PM

2. Adjourn to Closed Session

3. Closed Session

- a. Public Employee Discipline/Dismissal/Release/Personnel Matters
Government Code Sections 54954.5(d), 54957
- b. Conference with Labor Negotiators District Representatives:
Dr. Mario A. Carlos, Superintendent
Employee Organization(s): California School Employees Association (CSEA),
Chapter #135/La Habra Education Association (LHEA)
Government Code Sections 54954.5(f), 54957.6
- c. Settlement Agreements for Students #1214911 and #1209977
Government Code Section 54962

4. Second Call to Order

Start time: 06:00 PM

- Welcome
- Pledge of Allegiance

5. Report from Closed Session

6. Action Item: Adoption of Agenda

(Action)

Motion_____

Second_____

Board Action_____

7. Annual Organizational Meeting

Organization Meeting (p. 5)

a. Nomination of Board Members

1. Oath of Office
2. Nomination for Board President (Action)
3. Nomination for Board Clerk/Vice President (Action)
4. Appointment of Superintendent as Board Secretary (Action)

b. Designate Board Committee Representatives (Action)

Commissions and Committees (p. 6)

c. Approval of Board Calendar Dates for 2023 (Action)

2023 Board Meeting Dates (p. 7)

d. Adjourn to Regular Meeting

8. Action Item: Approval of Minutes of the Regular Meeting of November 10, 2022

(Action)

Motion_____

Second_____

Board Action_____

9. Correspondence: Clerk of the Board

10. Public Interest

- Visual and Performing Arts Team Presentation (VAPA)
- Recognition of Student Performance

11. Public Comment

Members of the audience may address the Board of Education on agenda items during consideration of that item and items not on the agenda that are within the Board’s subject matter jurisdiction. Speaking time is limited to three (3) minutes per speaker with a maximum of twenty (20) minutes per topic. Persons wishing to address the Board should complete and submit a Presentation Card, available on the table near the hallway door. The Presentation Card must be completed and given to the Secretary prior to the meeting. Matters not on the agenda may neither be acted upon nor discussed by the Board, but will be researched and responded to in any one of the following ways: 1) by telephone after research; 2) by mail after research; or 3) at a subsequent Board meeting as an agenda item.

12. CONSENT CALENDAR

(Action)

Motion_____

Second_____

Board Action_____

a. EDUCATIONAL SERVICES (Consent Agenda)

1. Contract Reports - Educational Services

[Educational Services Contracts \(p. 8\)](#)

2. Staff Development

[Staff Development \(p. 10\)](#)

3. Memberships

[Memberships \(p. 13\)](#)

b. BUSINESS SERVICES (Consent Agenda)

1. Contract Reports - Business Services

[Business Services Contracts \(p. 14\)](#)

2. Field Contracts

[Field Contracts \(p. 15\)](#)

3. Expenditures Report

[Expenditures \(p. 17\)](#)

c. PERSONNEL SERVICES (Consent Agenda)

1. Separations/New Hires

[Separations \(p. 18\)](#)

[New Hires \(p. 19\)](#)

2. Change of Status

[Change of Status \(p. 20\)](#)

13. BUSINESS MATTERS

a. Information Item: Measure "O" Citizens Bond Oversight Committee (CBOC) Update (Information)

Per Section 3.2 of the Bylaws of the CBOC for Measure "O", the CBOC shall present to the Trustees an Annual Report which summarizes the CBOC's proceedings and activities for the preceding year.

b. Action Item: First Interim Report (Action)

Trustees are requested to approve the First Interim Report.

Motion_____ **Second**_____ **Board Action**_____

[First Interim 2022-23 Memo \(p. 22\)](#)

[First Interim \(p. 23\)](#)

c. Action Item: 2023 California Minimum Wage Increase (Action)

Trustees are requested to approve the 2023 California Minimum Wage Increase impact on three classified positions.

Motion_____ **Second**_____ **Board Action**_____

d. Action Item: Approval of Resolution #17-2022 - Authorized Bank Signatures (Action)

Trustees are requested to adopt Resolution #17-2022 to authorize the signatures of Dr. Mario Carlos, Superintendent and Christeen Betz, Assistant Superintendent of Business Services, to be printed electronically on vendor checks produced by the Orange County Superintendent of Schools per the attachment.

Motion_____ **Second**_____ **Roll Call**_____

Authorization of Signatures (p. 143)

e. Action Item: Final Acceptance of Playground Equipment & Surface Project - Dave Bang Associates (Action)

Trustees are requested to approve the final completion of Project #BO4-2016 for Paving at Various Sites as being complete and authorize final payment of the retention funds to Terra Pave, Inc. This should also include a notice of completion being filed with the County per the attachment.

Motion_____ **Second**_____ **Board Action**_____

Board Final Acceptance Playground Equipment & Surfaces, Dave Bang Associates (p. 145)

14. INSTRUCTION AND PERSONNEL

a. Action Item: Approve the Extension of the Temporary Increase in the Daily and Long-Term Substitute Teacher Rates (Action)

Trustees are requested to approve the extension of the temporary increase in the daily and long-term substitute teacher rates of pay. (Rates will be reviewed and adjusted prior to the 2023-2024 school year.)

Motion_____ **Second**_____ **Board Action**_____

Temp Sub Rate Increase Memo (p. 146)

15. Board/Superintendent Comments:

16. Adjournment

Motion_____ **Second**_____ **Board Action**_____

17. NEXT BOARD MEETING:

The next regular meeting of the Board of Education is tentatively scheduled for January 12, 2023 at 6:00 p.m., at the District Education Board Room, 500 N. Walnut Street, La Habra, California.

La Habra City School District is a tobacco-free district. Tobacco use is prohibited on District property at all times. Any individual with a disability who requires reasonable accommodation to participate in a Board meeting may request assistance by contacting the Superintendent's Office at 562-690-2300; fax: 562-690-4154.

LA HABRA CITY SCHOOL DISTRICT – BOARD OF EDUCATION MEETING
DECEMBER 15, 2022

TOPIC: ANNUAL ORGANIZATIONAL MEETING

DESCRIPTION: Education Code Section 35143 and 72000 requires the governing board of each school district to hold an annual organizational meeting and election within the prescribed 15-day period. Organizational meetings in years in which no such regular election for governing board members is conducted shall be held during the same 15-day period on the calendar.

Board President will conduct the Annual Organizational meeting as follows:

- a. Election of Officers
 1. President
 2. Clerk/Vice President
- b. Appointment of Secretary to the Board of Education

RECOMMENDATION: In accordance with Board Bylaw 9100, it is recommended that the Board of Education hold its Annual Organizational Meeting and:

- Elect a:
 - President
 - Clerk/Vice President
- Appoint:
 - Current Superintendent as Secretary to the Board of Education

LA HABRA CITY SCHOOL DISTRICT
Board Representation Assignments for 2022

| <u>Focus Area</u> | <u>Appointment of 2022</u> |
|---|--|
| Personnel Commission Representative <ul style="list-style-type: none">· Consults with the Classified Personnel Director about classified matters, if necessary· Attends monthly Personnel Commission meetings | Ofelia Hanson |
| LCAP Committee Representative <ul style="list-style-type: none">· Attends LCAP meetings to provide input to the committee | Cynthia Aguirre Adam Rogers |
| Political Action/Nominating Representative <ul style="list-style-type: none">· Attends PAGE meetings and other educational sponsored meetings· Meets approximately three times per year, prior to the OCSBA dinner meeting· Reports information back to Board· Part of county-wide committee to nominate candidates for school district organization· County office representative acts as resource to representatives· Attends 2 – 4 meetings per year at OCDE | Sue Pritchard |
| School Counseling Advisory Representative <ul style="list-style-type: none">· Attends 2 meetings per year at District Office | Ofelia Hanson Sue Pritchard |
| St. Jude Meeting Representative <ul style="list-style-type: none">· Attends 4 meetings per year at St. Jude Medical Clinic· Report, when applicable, to Community Outreach Board regarding District's Wellness Program | Emily Pruitt |
| Equity & Diversity Task Force Representative | Adam Rogers Sue Pritchard Emily Pruitt |
| Universal PreKindergarten Representative | |



Board Meeting Schedule 2023 Calendar Year

All Board meetings are held in the Board Room at the District Education Center, 500 North Walnut Street, La Habra, California. The Board of Education meets on the second Thursday of each month. Meetings are generally preceded by a Closed Session or Work/Study Session. **Regular session generally begins at 6:00 p.m.**

JANUARY

Thursday, January 12, 2023

Thursday, January 26, 2023 (optional)

JULY

No Meetings

FEBRUARY

Thursday, February 9, 2023

Thursday, February 23, 2023 (optional)

AUGUST

Thursday, August 10, 2023

Thursday, August 24, 2023 (optional)

MARCH

Thursday, March 9, 2023

Thursday, March 23, 2023 (optional)

SEPTEMBER

Thursday, September 14, 2023

Thursday, September 28, 2023 (optional)

APRIL

Thursday, April 13, 2023

Thursday, April 27, 2023 (optional)

OCTOBER

Thursday, October 12, 2023

Thursday, October 26, 2023 (optional)

MAY

Thursday, May 11, 2023

Thursday, May 25, 2023 (optional)

NOVEMBER

Thursday, November 9, 2023

Thursday, November 23, 2023 (optional)

JUNE

****Thursday, June 15, 2023**

****Thursday, June 29, 2023**

DECEMBER

***Thursday, December 14, 2023**

*Organizational Meeting to be held on the third Thursday of December to follow Education Code 35142 and 72000 requirements.

**June meetings to be held on the 3rd and 5th Thursday of the month to allow adequate time for Business Services to complete the Governor's May Revision.



La Habra City School District

500 North Walnut, La Habra, California 90631-3769

Board of Education

CYNTHIA AGUIRRE, *President*

OFELIA HANSON, *Clerk/Vice-President*

EMILY PRUITT, *Member*

SUE PRITCHARD, Ph.D., *Member*

ADAM ROGERS, *Member*

MARIO A. CARLOS, Ed.D., *Superintendent*

REQUEST FOR APPROVAL OF CONTRACTS / AGREEMENTS / EDUCATIONAL SERVICES

| PROGRAM | LOCATION | START DATE | END DATE | CONSULTANT | INVOICE AMOUNT | FUNDING SOURCE |
|--|---------------------------------------|------------|-----------|--|----------------|----------------|
| Agreement to provide enrichment activities in sports, art, and science | Ladera Palma, Walnut | 1/10/2023 | 6/30/2023 | ELEVO | \$81,500.00 | ELOP |
| Agreement to provide theater activities, including speaking, acting, and building confidence | Ladera Palma, Arbolita | 1/10/2023 | 6/30/2023 | Drama Kids | \$14,000.00 | ELOP |
| Amendment to agreement to provide art and science programs | Ladera Palma, Sierra Vista, Arbolita, | 1/10/2023 | 5/30/2023 | Laurelinda Hauksson dba Parker-Anderson Enrichment Orange County | \$23,112.00 | ELOP |
| Amendment to agreement to provide coding and STEM programs, game design and arcade building after school | Sierra Vista, Arbolita | 1/10/2023 | 6/30/2023 | Code Ninjas | per rate sheet | ELOP |
| Agreement to provide Recess Implementation | District | 8/1/2023 | 8/30/2024 | Playworks Education Energized | \$10,500.00 | EEB Grant |
| Agreement to provide consultation visit for Recess Implementation | Las Lomas | 1/1/2023 | 1/31/2023 | Playworks Education Energized | \$2,000.00 | EEB Grant |
| Museum designed for children to engage curiosities and imaginations in a child sized interconnected city | Walnut | 12/19/2022 | 6/2/2023 | Pretend City Museum | \$1,200.00 | Donations |
| Agreement to provide strategy to support student learning across the curriculum | District | 1/11/2023 | 3/31/2023 | Thinking Maps, Inc. | \$9,491.91 | EEB Grant |

Board Approved: December 15, 2022



La Habra City School District

500 North Walnut, La Habra, California 90631-3769

Board of Education

CYNTHIA AGUIRRE, *President*
OFELIA HANSON, *Clerk/Vice-President*
EMILY PRUITT, *Member*
SUE PRITCHARD, *Ph.D., Member*
ADAM ROGERS, *Member*

MARIO A. CARLOS, *Ed.D., Superintendent*

REQUEST FOR APPROVAL OF CONTRACTS / AGREEMENTS / EDUCATIONAL SERVICES

| PROGRAM | LOCATION | START DATE | END DATE | CONSULTANT | INVOICE AMOUNT | FUNDING SOURCE |
|--|--------------|------------|------------|--|----------------|-------------------|
| Laser Kindness Program | Sierra Vista | 4/14/2023 | 4/14/2023 | Prismatic Magic | \$1,198.00 | ESSER |
| Agreement to provide social media safety presentations to students and parents | District | 2/7/2023 | 2/17/2023 | Organization for Social Media | \$7,500.00 | ESSER |
| Agreement to provide special education curriculum, "Let's Go Learn" | District | 12/16/2022 | 12/15/2023 | Let's Go Learn | \$10,200.00 | Special Education |
| Agreement to provide special education curriculum, "TeachTown" | District | 12/16/2022 | 12/15/2023 | TeachTown | \$70,663.00 | Special Education |
| <u>RATIFICATION</u> | | | | | | |
| Agreement to provide STEAM enrichment workshops | Arbolita | 11/14/2022 | 6/30/2023 | Challenge Island | \$18,800.00 | ELOP |
| Amendment to the agreement to provide a public school partnership program that encourages piano performances at all grade levels | Sierra Vista | 11/21/2022 | 6/30/2023 | Lang Lang International Music Foundation | N/A | N/A |
| Laser Kindness Program for Attendance Award | Walnut | 11/28/2022 | 11/28/2022 | Prismatic Magic | \$1,198.00 | CBEDS |
| Walk Through California, Ancient World and American Revolution presentations | Various | 10/24/2022 | 4/11/2023 | California Weekly Explorer | \$6,359.94 | S & C |

Board Approved: December 15, 2022

LA HABRA CITY SCHOOL DISTRICT
REQUEST FOR APPROVAL/RATIFICATION OF PROFESSIONAL DEVELOPMENT PROGRAMS

| GENERAL PROGRAM | LOCATION | DATE | OVERVIEW | ATTENDEE(S) | ESTIMATED EXPENSE | FUNDING SOURCE |
|---|-----------------|------------------|---|--|--------------------------|-----------------------|
| J Taylor Depth and Complexity Training | Virtual | 10/1/22 | Training on critical thinking for students | Rebecca Monroe Linda Treat June Jeong | \$420.00 | ESSER |
| What Every Interpreter Should Know About IEPs | Virtual | 10/28/22 | Enhance written translation and interpreting skills | Fatima Diaz Nataly Tejeda-Duran | \$100.00 | Unrestricted |
| Teaching for Biliteracy for Administrators | Virtual | 11/16/22 | To help support the Dual Immersion program | Adrienne Navarro Jose Ochoa | \$750.00 | EEBG |
| ACSA 12th Annual Conference | Irvine | 1/28/23 | Learn to lead a culture of change | Mario Carlos Sheryl Tecker Ellisa Sanchez Julie Hernandez Deanna Putnam | \$265.00 | S&C |
| OC Counselor Symposium | Costa Mesa | 2/8/23 | Focus on student wellness and success | Elaine Young Alyssa Martinez Alyssa Campos Emily Rolon Kimberly Michel Julie Cruz Thien Do Andrea Ramirez Heidi Quirk Cammie Nguyen | \$1,490.00 | EEBG |
| IB Conference | Los Angeles | 1/20 - 1/23/23 | Required IB training | Tawna Sievers | \$1,574.00 | EEBG |
| IB Conference | Los Angeles | 10/15 - 10/17/22 | IB training | Allison Cabibi | \$894.00 | EEBG |

LA HABRA CITY SCHOOL DISTRICT
REQUEST FOR APPROVAL/RATIFICATION OF PROFESSIONAL DEVELOPMENT PROGRAMS

| GENERAL PROGRAM | LOCATION | DATE | OVERVIEW | ATTENDEE(S) | ESTIMATED EXPENSE | FUNDING SOURCE |
|--|-----------------|------------------|---|--|--------------------------|-----------------------|
| ATDLE- Association of Two-Way Dual Language Education Conference | Virtual | 1/28 - 2/4/23 | To learn additional writing options for our DI program | Veronica Hernandez Sara Ortiz Alexis Jaimes Moises Rodriguez Alejandra Maurin Cecilia Chung Yunnuen Alonso Lorena Cortez Yaxaira Chavez Mayra Hernandez | \$2,250.00 | S&C |
| Every Child Counts Symposium | Palm Desert | 1/10 - 1/13/23 | To learn updates in special education and student services | Cammie Nguyen Hong Yee Patricia Barrientos Ingrid Zapiain | \$6,300.00 | ADR |
| Bounce Back Training | Orange | 11/1 - 11/2/22 | Cognitive behavior intervention training | Briana Ols Ingrid Zapiain Trang Tran Kelly Osuna Emily Dombrowski Andrea Ramirez Vivian Leduc | \$280.00 | EEBG |
| Childhood Trauma Training | Orange | 11/1 - 11/2/22 | Intervention program to support childhood trauma | Whitney Reeve | \$40.00 | EEBG |
| 2-Day Virtual Capacity Building | Virtual | 11/28 - 11/29/22 | To learn key elements about Deep Learning program to support the entrepreneur focus | Nicole Cracco Patsy Okino Michelle Yoo Danette Brown Andrea Huaman Naida Cabrera | \$3,000.00 | EEBG |
| Annual CITE Conference | Long Beach | 11/29 - 12/2/22 | Learn best practices and emerging technologies that will affect education | Brian Waymack Ron Juarro David Soto | \$2,334.00 | EEBG |

LA HABRA CITY SCHOOL DISTRICT
REQUEST FOR APPROVAL/RATIFICATION OF PROFESSIONAL DEVELOPMENT PROGRAMS

| GENERAL PROGRAM | LOCATION | DATE | OVERVIEW | ATTENDEE(S) | ESTIMATED EXPENSE | FUNDING SOURCE |
|--|-----------------|---|---|---|--------------------------|-----------------------|
| Solution-Focused Brief Therapy Training | Orange | 12/6 - 12/7/22 | Emotional and mental health therapy training | Briana Ols Dan Martin Emily Dombrowski | \$120.00 | EEBG |
| Global Deep Learning Lab | Anaheim | 4/17 - 4/18/23 | To learn key elements about Deep Learning program to support the entrepreneur focus | Pam Cunningham Susan Goellrich Lisa Contreras Jana Godbout Crystal Arcineda Greta Hobson Shannon Smith Michele Green Annette Goodman Theresa Huston Sara Labate Alexandria Druckenmiller | \$10,824.00 | EEBG |
| CASBO Annual Conference | Long Beach | 4/4 - 4/7/23 | School business intensive training | Arlene Magana Jami Lopez Daniel Hernandez Carrie Aponte | \$5,730.00 | Unrestricted |
| Audiology and Audiometry Course for School Nurse | Virtual | Various dates between 1/23 - 3/31/23 | Obtain the school audiometrist certificate | Rachel Kim | \$915.00 | EEBG |
| School Health Services 101 Training | Costa Mesa | Various dates between 12/1/22 and 5/25/23 | Gain additional knowledge of school health services reporting and procedures | Rachel Kim Araceli Casillas | \$400.00 | EEBG |

**La Habra City School District
Memberships**

| ORGANIZATION | PERIOD | FEES | EMPLOYEE | PO# | ACCOUNT# |
|--|-----------------------|-------------|-----------------|------------|---|
| Coalition for Adequate School Housing (CASH) | 12/01/2022-11/30/2023 | \$715.00 | Christeen Betz | S30P0799 | 0101-8150-0-5300-0000-8100-450-00000000 |
| Leadership Associates | 2022 - 2023 | \$3,500.00 | Mario A. Carlos | S30P0800 | 0101-0000-0-5300-0000-7100-340-00000000 |



La Habra City School District

500 North Walnut, La Habra, California 90631-3769

Board of Education

CYNTHIA AGUIRRE, *President*
OFELIA HANSON, *Clerk/Vice-President*
EMILY PRUITT, *Member*
SUE PRITCHARD, Ph.D., *Member*
ADAM ROGERS, *Member*

MARIO A. CARLOS, Ed.D., *Superintendent*

REQUEST FOR APPROVAL OF CONTRACTS / AGREEMENTS / BUSINESS SERVICES

| PROGRAM | LOCATION | START DATE | END DATE | CONSULTANT | INVOICE AMOUNT | FUNDING SOURCE |
|---------|----------|------------|----------|------------|----------------|----------------|
|---------|----------|------------|----------|------------|----------------|----------------|

RATIFICATION

| | | | | | | |
|--|----------|------------|-----------|--------------------|--------------|--------------|
| Agreement to conduct AHERA inspections | District | 11/15/2022 | 6/30/2023 | ALTA Environmental | \$11,000.00 | Unrestricted |
| Agreement to provide required annual financial audit of general funds and general obligation bonds for three years | District | 7/1/2022 | 6/30/2025 | Eide Bailey, LLP | \$148,200.00 | General Fund |

Board Approved: December 15, 2022



La Habra City School District

500 North Walnut, La Habra, California 90631-3769

REQUEST FOR RATIFICATION OF FIELD CONTRACTS

| VENDOR | DESCRIPTION | LOCATION | AMOUNT |
|--------------------------------|--|----------------------------|-------------|
| A-n-W Construction | Labor and materials to cut and demo concrete, prep, prime, pour and finish new concrete, sidewalks and ADA ramps | Sierra Vista | \$39,996.00 |
| Century Paving | Labor and materials to remove, repair and repave asphalt | Las Positas, Arbolita | \$17,800.00 |
| Covoc Corporation | Labor and materials furnish and install eleven manually operated window shades | Washington, El Cerrito | \$5,031.15 |
| EJ Enterprises | Labor and materials to remove existing doors, replace with new metal doors and hardware | Las Positas, Arbolita | \$13,376.00 |
| Golden Coast Construction | Labor and materials to change layout in three offices | Arbolita | \$24,850.00 |
| Golden Coast Construction | Labor and materials to frame, drywall, create a break room, demo partition wall, patch and paint | District Office, Las Lomas | \$17,400.00 |
| Golden State Paving | Labor and materials to demo existing asphalt, prep, pave and finish new asphalt at the tetherball court | Las Lomas | \$17,500.00 |
| Golden State Paving | Labor and materials to patch asphalt | District Office | \$2,300.00 |
| Luna Construction | Labor and materials to install a concrete pad for a bike rack | Las Positas | \$2,880.00 |
| MD Installations International | Labor and materials to remove one desk, two overheads, tack boards and reinstall them in another room | Technology | \$1,592.00 |
| Sharpline Solutions | Labor and materials to furnish and install impact recovery posts | Ladera Palma, Arbolita | \$4,361.46 |
| Tom's Plumbing | Labor and materials to descale, hydro jet and epoxy coat three sink lines to the main line | Sierra Vista | \$4,250.00 |
| Tom's Plumbing | Labor and materials for an emergency gas line leak repair | Las Positas | \$3,900.00 |
| Tom's Plumbing | Labor and materials for emergency plumbing repairs | Sierra Vista | \$3,000.00 |

Board Approved: December 15, 2022



La Habra City School District

500 North Walnut, La Habra, California 90631-3769

| | | | |
|------------------------------|---|----------------------------|-------------|
| Weatherproofing Technologies | Labor and materials for select roof repairs | Las Lomas, Imperial | \$3,960.00 |
| Williams Tree Service | Labor, materials and dump fees to trim various trees | Ladera Palma, Sierra Vista | \$12,500.00 |
| Wolverine Fence | Labor and materials to remove twenty three gate drop rods | Various | \$4,160.00 |
| Wolverine Fence | Labor and materials to remove and replace three gate exit devices and one gate with hardware | Sierra Vista | \$9,630.00 |
| Wolverine Fence | Labor and materials to furnish and install three gates, two handrails and a metal panel for a walkway | Washington | \$11,595.00 |
| Wolverine Fence | Labor and materials to furnish and install handrails | Sierra Vista | \$18,300.00 |

Board Approved: December 15, 2022

Warrant Reports: October 26, 2022 – November 29, 2022

Approve warrants numbered 30-090988 through 30-091450 for the amount of \$3,588,749.50 as presented.

| | | |
|------|---------------------------------------|-----------------------|
| 0101 | General fund | \$2,659,891.42 |
| 1212 | Child Development | \$481.28 |
| 1313 | Nutrition Services | \$171,621.62 |
| 2129 | Building Fd GO Bond S-2012E | \$752,355.21 |
| 2525 | Capital Facilities | \$2,470.00 |
| 4040 | Special Reserve FD for Capital Outlay | \$1,929.97 |
| | TOTAL | \$3,588,749.50 |

La Habra City School District

To: Board of Trustees
From: Danelle Bautista, Director of Classified Personnel/Insurance Supervisor
Date: December 15, 2022
CC: Superintendent
Re: Separations

| NAME/JOB TITLE/ SCHOOL | HIRE DATE | REASON | EFFECTIVE DATE |
|---------------------------|-----------|--------|----------------|
|---------------------------|-----------|--------|----------------|

CLASSIFIED

| | | | |
|--|-----------|------------------------|------------|
| Alatorre, Cristal Student Supervisor Las Lomas | 1/10/2022 | Resigned | 10/14/2022 |
| Corral, Antonio I A I-Sp Ed Las Positas | 8/11/2022 | Resigned | 11/23/2022 |
| Darlow, Lauren I A I-Sp Ed El Cerrito | 8/31/2022 | Did not pass probation | 11/16/2022 |
| Franquez, Andrea SLPA District Office | 8/31/2022 | Resigned | 11/29/2022 |
| Gutierrez Delgado, Osvaldo Student Supervisor Sierra Vista | 9/6/2022 | Did not pass probation | 11/16/2022 |
| Ramirez, Jacqueline Student Supervisor El Cerrito | 10/3/2022 | Resigned | 10/04/2022 |

Board Approved: December 15, 2022

La Habra City School District

To: Board of Trustees

From: Danelle Bautista, Director of Classified Personnel/Insurance Supervisor
Sheryl Tecker, Ed.D., Associate Superintendent of Human Resources

Date: December 15, 2022

CC: Superintendent

Re: Ratification of New Employees

| NAME/ JOB TITLE SCHOOL | STATUS | COLUMN/STEP | RATE OF PAY | HIRE DATE |
|---------------------------|--------|-------------|-------------|-----------|
|---------------------------|--------|-------------|-------------|-----------|

CLASSIFIED

| | | | | |
|--|--------------|---------------------------|--------------|------------|
| *Barnett, Ashley SLPA District Office | Probationary | 28-2 | \$23.86/hour | 11/14/2022 |
| **Evans-Maurer, Jennifer I A I-Sp Ed Washington | Permanent | 17-6 +20 yrs longevity | \$24.83/hour | 10/31/2022 |
| Fernandez, Luke Info Svcs Tech I Las Positas | Probationary | 25-1 | \$21.09/hour | 11/16/2022 |
| Garcia, Danielle I A I-Sp Ed Walnut | Probationary | 17-1 | \$17.32/hour | 9/16/2022 |
| **Palacios Ballardo, Liseth Educational Asst Las Positas | Permanent | 17-2 | \$18.17/hour | 11/7/2022 |
| Ramirez, Rosemary Student Supervisor Walnut | Probationary | Student Supervisor | \$15.00/hour | 11/3/2022 |
| *Velazquez, Julissa Inclusion Asst Walnut | Probationary | 21-2 | \$20.06/hour | 10/17/2022 |

*Previously substitute status

**Requested demotion

Board Approved: December 15, 2022

La Habra City School District

To: Board of Trustees

From: Danelle Bautista, Director of Classified Personnel/Insurance Supervisor
Sheryl Tecker, Ed.D., Associate Superintendent of Human Resources

Date: December 15, 2022

CC: Superintendent

Re: Change of Status

| NAME/JOB TITLE/ LOCATION | CHANGE | FROM | TO |
|-----------------------------|--------|------|----|
|-----------------------------|--------|------|----|

CLASSIFIED

| | | | |
|--|-------------------|---------------------|------------------------|
| Amador, Yesenia Student Supervisor Walnut | Location | Ladera Palma | Walnut |
| Bostic, Allen Bus Driver Transportation | Hours | 4.25/day | 5.5/day |
| Castanon, Ericka I A III-SE/Behavior Las Positas | Hours Location | 8.0/day Imperial | 7.0/day Las Positas |
| Darlow, Danielle I A III-SE/Behavior Imperial | Hours | 3.5/day | 7.0/day |
| Fraidany, Eva I A I-Sp Ed Las Positas | Location | Washington | Las Positas |
| Grimaldo, Sonia Inclusion Asst Walnut | Location | El Cerrito/Walnut | Walnut |
| Hernandez, Sabrina I A I-Sp Ed Sierra Vista | Location | Washington | Sierra Vista |
| Hill, Dawn I A I-Sp Ed Sierra Vista | Location | Walnut | Sierra Vista |

La Habra City School District

| NAME/JOB TITLE/ LOCATION | CHANGE | FROM | TO |
|--|-------------------|-----------------------|-----------------------------------|
| <u>CLASSIFIED (continued)</u> | | | |
| Leyva, Rayleen I A I-Sp Ed Sierra Vista | Location | Las Lomas | Sierra Vista |
| Long, Kaylie IA I-Sp Ed Las Positas | Location | Walnut | Las Positas |
| Longo, Sarah I A II-SE/Health & Medical Imperial | Location | Washington | Imperial |
| Meili, Patricia Educational Asst Washington | Hours | 3.0/day | 4.0/day |
| Mendez, Valerie Student Supervisor Las Lomas/Las Positas | Hours Location | 1.75/day Las Lomas | 3.75/day Las Lomas/Las Positas |
| Pizano, Susan Clerk Typist (12) Imperial | Location | District Office | Imperial |
| Serrato, Catherine I A I-Sp Ed El Cerrito | Hours Location | 3.5/day Imperial | 4.0/day El Cerrito |
| Velasco, Robert I A III-SE/Behavior Imperial | Hours | 8.0/day | 7.0/day |
| Villegas, Daniel Student Supervisor Ladera Palma | Hours | 1.5/day | 2.5/day |

Board Approved: December 15, 2022

La Habra City School District

To: Board of Trustees
From: Christeen Betz, Assistant Superintendent of Business Services
Date: December 15, 2022
CC: Superintendent
Re: 2022-23 First Interim Report

Background:

Local educational agencies (LEAs) are required to file two updated budget reports during the fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second interim report is due March 15 for the period ending January 31. County superintendents are to report to the Superintendent of Public Instruction and the State Controller the certification for all districts in their county within 75 days after the close of the reporting period.

The interim reports must include a certification of whether or not the LEA is able to meet its financial obligations. The certifications are classified as positive, qualified, or negative. A positive certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years. A qualified certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years. A negative certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year. In addition, the Superintendent of Public Instruction may reclassify the certification of any county office of education or reclassify a certification based on an appeal of a school district in accordance with the above standards.

Rationale:

The District is required to file and adopt a First Interim Report. The report utilizes the most recent projections for revenue and expenditures and provides a multi-year projection for three fiscal years.

Recommended Action:

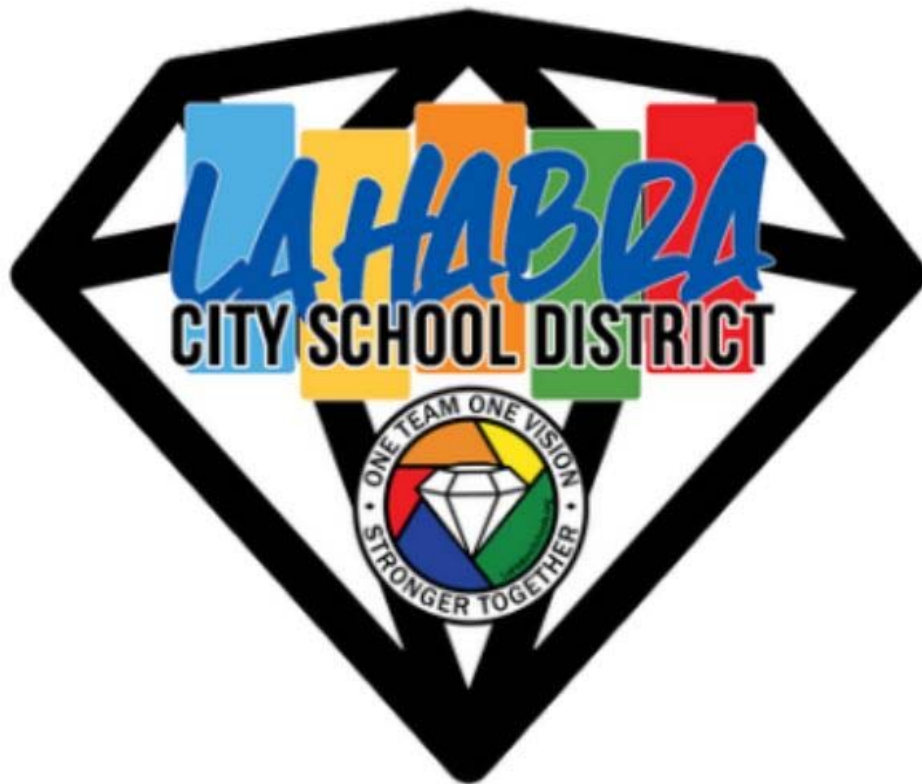
The District recommends the Board of Trustees approve the 2022-23 First Interim Report.

Financial Implications, if any:

None.

La Habra City School District

2022- 23 First Interim Budget



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 15, 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: Christeen Betz Telephone: (562) 690-2388
Title: Assistant Superintendent, Business E-mail: cbetz@lahabraschools.org

Criteria and Standards Review Summary

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

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

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? | n/a | |
| | | • 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? | n/a | |
| 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) | n/a | |
| S8 | Labor Agreement Budget Revisions | For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: | | X |
| | | • Certificated? (Section S8A, Line 3) | | |
| | | • 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 | 55,033,249.00 | 55,033,249.00 | 10,416,025.29 | 56,505,168.00 | 1,471,919.00 | 2.7% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 693,076.00 | 693,076.00 | 13,120.59 | 838,076.00 | 145,000.00 | 20.9% |
| 4) Other Local Revenue | | 8600-8799 | 341,000.00 | 341,000.00 | 394,057.15 | 346,000.00 | 5,000.00 | 1.5% |
| 5) TOTAL, REVENUES | | | 56,067,325.00 | 56,067,325.00 | 10,823,203.03 | 57,689,244.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 22,327,521.00 | 22,327,521.00 | 6,980,852.15 | 20,712,935.00 | 1,614,586.00 | 7.2% |
| 2) Classified Salaries | | 2000-2999 | 7,514,228.00 | 7,514,228.00 | 1,577,177.74 | 7,268,600.00 | 245,628.00 | 3.3% |
| 3) Employee Benefits | | 3000-3999 | 11,484,642.00 | 11,484,642.00 | 6,350,436.47 | 11,271,761.00 | 212,881.00 | 1.9% |
| 4) Books and Supplies | | 4000-4999 | 851,196.00 | 851,196.00 | 795,183.20 | 1,530,193.00 | (678,997.00) | -79.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,086,782.00 | 3,086,782.00 | 1,588,357.74 | 3,459,197.00 | (372,415.00) | -12.1% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 202,355.00 | (202,355.00) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 0.00 | 23,260.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (717,610.00) | (717,610.00) | (2,156.27) | (1,965,355.00) | 1,247,745.00 | -173.9% |
| 9) TOTAL, EXPENDITURES | | | 44,546,759.00 | 44,546,759.00 | 17,313,111.03 | 42,479,686.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 11,520,566.00 | 11,520,566.00 | (6,489,908.00) | 15,209,558.00 | | |
| 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 | (7,289,289.00) | (7,289,289.00) | (41,403.17) | (9,261,115.00) | (1,971,826.00) | 27.1% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (7,289,289.00) | (7,289,289.00) | (41,403.17) | (9,261,115.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,231,277.00 | 4,231,277.00 | (6,531,311.17) | 5,948,443.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,073,008.00 | 17,073,008.00 | | 15,994,700.00 | (1,078,308.00) | -6.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 17,073,008.00 | 17,073,008.00 | | 15,994,700.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,073,008.00 | 17,073,008.00 | | 15,994,700.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 21,304,285.00 | 21,304,285.00 | | 21,943,143.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 25,000.00 | 25,000.00 | | 25,000.00 | | |
| Stores | | 9712 | 90,000.00 | 90,000.00 | | 90,000.00 | | |
| 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 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 14,220,723.00 | 14,220,723.00 | | 19,311,644.00 | | |
| Salary Increase Commitment | 0000 | 9760 | | | | 7,793,035.00 | | |
| District Standard Reserve Commitment | 0000 | 9760 | | | | 11,518,609.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,090,569.00 | 2,090,569.00 | | 2,401,620.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 4,877,993.00 | 4,877,993.00 | | 114,879.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 30,629,001.00 | 30,629,001.00 | 8,102,328.00 | 29,050,425.00 | (1,578,576.00) | -5.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 882,995.00 | 882,995.00 | 1,235,183.00 | 3,865,457.00 | 2,982,462.00 | 337.8% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | (56,168.24) | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 74,193.00 | 74,193.00 | 0.00 | 74,905.00 | 712.00 | 1.0% |
| 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 | 17,043,641.00 | 17,043,641.00 | 0.00 | 17,213,295.00 | 169,654.00 | 1.0% |
| Unsecured Roll Taxes | | 8042 | 513,694.00 | 513,694.00 | 238,533.91 | 495,639.00 | (18,055.00) | -3.5% |
| Prior Years' Taxes | | 8043 | 639,008.00 | 639,008.00 | 278,656.16 | 289,485.00 | (349,523.00) | -54.7% |
| Supplemental Taxes | | 8044 | 474,661.00 | 474,661.00 | 330,092.46 | 599,897.00 | 125,236.00 | 26.4% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 3,717,651.00 | 3,717,651.00 | 287,400.00 | 3,742,572.00 | 24,921.00 | 0.7% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 1,058,405.00 | 1,058,405.00 | 0.00 | 1,173,493.00 | 115,088.00 | 10.9% |
| 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 | | | 55,033,249.00 | 55,033,249.00 | 10,416,025.29 | 56,505,168.00 | 1,471,919.00 | 2.7% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, LCFF SOURCES | | | 55,033,249.00 | 55,033,249.00 | 10,416,025.29 | 56,505,168.00 | 1,471,919.00 | 2.7% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 145,000.00 | 145,000.00 | New |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 693,076.00 | 693,076.00 | 13,120.59 | 693,076.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 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) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 693,076.00 | 693,076.00 | 13,120.59 | 838,076.00 | 145,000.00 | 20.9% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 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 | 50,000.00 | 50,000.00 | 46,022.56 | 50,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 220,618.00 | 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 291,000.00 | 291,000.00 | 127,416.59 | 296,000.00 | 5,000.00 | 1.7% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 341,000.00 | 341,000.00 | 394,057.15 | 346,000.00 | 5,000.00 | 1.5% |
| TOTAL, REVENUES | | | 56,067,325.00 | 56,067,325.00 | 10,823,203.03 | 57,689,244.00 | 1,621,919.00 | 2.9% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 17,593,160.00 | 17,593,160.00 | 5,564,020.05 | 15,533,163.00 | 2,059,997.00 | 11.7% |
| Certificated Pupil Support Salaries | | 1200 | 688,493.00 | 688,493.00 | 218,572.39 | 744,140.00 | (55,647.00) | -8.1% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 2,476,449.00 | 2,476,449.00 | 768,810.52 | 2,743,421.00 | (266,972.00) | -10.8% |
| Other Certificated Salaries | | 1900 | 1,569,419.00 | 1,569,419.00 | 429,449.19 | 1,692,211.00 | (122,792.00) | -7.8% |
| TOTAL, CERTIFICATED SALARIES | | | 22,327,521.00 | 22,327,521.00 | 6,980,852.15 | 20,712,935.00 | 1,614,586.00 | 7.2% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 432,590.00 | 432,590.00 | 59,667.55 | 113,009.00 | 319,581.00 | 73.9% |
| Classified Support Salaries | | 2200 | 2,334,512.00 | 2,334,512.00 | 570,844.00 | 2,315,178.00 | 19,334.00 | 0.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,052,816.00 | 1,052,816.00 | 260,679.86 | 1,161,659.00 | (108,843.00) | -10.3% |
| Clerical, Technical and Office Salaries | | 2400 | 2,070,572.00 | 2,070,572.00 | 408,342.36 | 2,015,914.00 | 54,658.00 | 2.6% |
| Other Classified Salaries | | 2900 | 1,623,738.00 | 1,623,738.00 | 277,643.97 | 1,662,840.00 | (39,102.00) | -2.4% |
| TOTAL, CLASSIFIED SALARIES | | | 7,514,228.00 | 7,514,228.00 | 1,577,177.74 | 7,268,600.00 | 245,628.00 | 3.3% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 4,244,905.00 | 4,244,905.00 | 1,323,920.43 | 3,622,727.00 | 622,178.00 | 14.7% |
| PERS | | 3201-3202 | 1,738,082.00 | 1,738,082.00 | 371,769.13 | 1,705,051.00 | 33,031.00 | 1.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 885,522.00 | 885,522.00 | 215,100.42 | 855,265.00 | 30,257.00 | 3.4% |
| Health and Welfare Benefits | | 3401-3402 | 3,365,058.00 | 3,365,058.00 | 2,815,207.19 | 3,800,029.00 | (434,971.00) | -12.9% |
| Unemployment Insurance | | 3501-3502 | 149,311.00 | 149,311.00 | 41,398.32 | 139,895.00 | 9,416.00 | 6.3% |
| Workers' Compensation | | 3601-3602 | 776,685.00 | 776,685.00 | 1,452,824.91 | 787,183.00 | (10,498.00) | -1.4% |
| OPEB, Allocated | | 3701-3702 | 325,079.00 | 325,079.00 | 112,754.07 | 361,611.00 | (36,532.00) | -11.2% |
| 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 | 17,462.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 11,484,642.00 | 11,484,642.00 | 6,350,436.47 | 11,271,761.00 | 212,881.00 | 1.9% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 386.10 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 851,196.00 | 851,196.00 | 739,652.48 | 1,530,193.00 | (678,997.00) | -79.8% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 55,144.62 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 851,196.00 | 851,196.00 | 795,183.20 | 1,530,193.00 | (678,997.00) | -79.8% |
| 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 | 38,000.00 | 38,000.00 | 47,830.34 | 83,000.00 | (45,000.00) | -118.4% |
| Dues and Memberships | | 5300 | 62,480.00 | 62,480.00 | 56,383.09 | 62,480.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 400,000.00 | 400,000.00 | 402,705.22 | 405,695.00 | (5,695.00) | -1.4% |
| Operations and Housekeeping Services | | 5500 | 994,500.00 | 994,500.00 | 438,250.75 | 1,097,000.00 | (102,500.00) | -10.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 14,500.00 | 14,500.00 | 31,388.52 | 29,500.00 | (15,000.00) | -103.4% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | (858.68) | (140.00) | 140.00 | New |
| Transfers of Direct Costs - Interfund | | 5750 | (158,673.00) | (158,673.00) | (342.04) | (1,000.00) | (157,673.00) | 99.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,451,975.00 | 1,451,975.00 | 592,934.83 | 1,498,662.00 | (46,687.00) | -3.2% |
| Communications | | 5900 | 284,000.00 | 284,000.00 | 20,065.71 | 284,000.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,086,782.00 | 3,086,782.00 | 1,588,357.74 | 3,459,197.00 | (372,415.00) | -12.1% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 202,355.00 | (202,355.00) | New |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 202,355.00 | (202,355.00) | New |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 23,260.00 | 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 | | | | | | |
| 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) | | | 0.00 | 0.00 | 23,260.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (717,610.00) | (717,610.00) | (2,156.27) | (1,795,724.00) | 1,078,114.00 | -150.2% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | (169,631.00) | 169,631.00 | New |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (717,610.00) | (717,610.00) | (2,156.27) | (1,965,355.00) | 1,247,745.00 | -173.9% |
| TOTAL, EXPENDITURES | | | 44,546,759.00 | 44,546,759.00 | 17,313,111.03 | 42,479,686.00 | 2,067,073.00 | 4.6% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (7,289,289.00) | (7,289,289.00) | (41,403.17) | (9,261,115.00) | (1,971,826.00) | 27.1% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (7,289,289.00) | (7,289,289.00) | (41,403.17) | (9,261,115.00) | (1,971,826.00) | 27.1% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (7,289,289.00) | (7,289,289.00) | (41,403.17) | (9,261,115.00) | (1,971,826.00) | 27.1% |

2022-23 First Interim
General Fund
Restricted (Resources 2000-9999)
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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 7,281,085.00 | 7,281,085.00 | (2,124,735.82) | 7,246,584.00 | (34,501.00) | -0.5% |
| 3) Other State Revenue | | 8300-8599 | 4,967,897.00 | 4,967,897.00 | 1,897,204.50 | 22,182,919.00 | 17,215,022.00 | 346.5% |
| 4) Other Local Revenue | | 8600-8799 | 3,341,609.00 | 3,341,609.00 | 148,537.15 | 4,143,760.00 | 802,151.00 | 24.0% |
| 5) TOTAL, REVENUES | | | 15,590,591.00 | 15,590,591.00 | (78,994.17) | 33,573,263.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 7,500,909.00 | 7,500,909.00 | 2,475,456.44 | 12,447,454.00 | (4,946,545.00) | -65.9% |
| 2) Classified Salaries | | 2000-2999 | 4,738,181.00 | 4,738,181.00 | 952,201.89 | 6,408,039.00 | (1,669,858.00) | -35.2% |
| 3) Employee Benefits | | 3000-3999 | 7,393,534.00 | 7,393,534.00 | 1,162,412.01 | 9,372,977.00 | (1,979,443.00) | -26.8% |
| 4) Books and Supplies | | 4000-4999 | 2,297,052.00 | 2,297,052.00 | 447,960.83 | 3,464,542.00 | (1,167,490.00) | -50.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,241,575.00 | 2,241,575.00 | 1,004,672.51 | 3,367,552.00 | (1,125,977.00) | -50.2% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 6,737.11 | 93,016.00 | (93,016.00) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 250,000.00 | 250,000.00 | (15,279.99) | 625,000.00 | (375,000.00) | -150.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 717,610.00 | 717,610.00 | 2,156.27 | 1,795,724.00 | (1,078,114.00) | -150.2% |
| 9) TOTAL, EXPENDITURES | | | 25,138,861.00 | 25,138,861.00 | 6,036,317.07 | 37,574,304.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (9,548,270.00) | (9,548,270.00) | (6,115,311.24) | (4,001,041.00) | | |
| 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 | 7,289,289.00 | 7,289,289.00 | 41,403.17 | 9,261,115.00 | 1,971,826.00 | 27.1% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 7,289,289.00 | 7,289,289.00 | 41,403.17 | 9,261,115.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (2,258,981.00) | (2,258,981.00) | (6,073,908.07) | 5,260,074.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,295,199.00 | 4,295,199.00 | | 4,582,642.00 | 287,443.00 | 6.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,295,199.00 | 4,295,199.00 | | 4,582,642.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,295,199.00 | 4,295,199.00 | | 4,582,642.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,036,218.00 | 2,036,218.00 | | 9,842,716.00 | | |
| 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 | | |

| 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 | 2,036,218.00 | 2,036,218.00 | | 9,842,716.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF | | | | | | | | |
| (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 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 | | | | | | | | |
| Maintenance and Operations | | 8110 | 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 Entitlement | | 8181 | 1,097,739.00 | 1,097,739.00 | (573,972.68) | 1,097,739.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 41,503.00 | 41,503.00 | (20,037.76) | 282,409.00 | 240,906.00 | 580.5% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 1,332,191.00 | 1,332,191.00 | (1,143,693.88) | 1,171,810.00 | (160,381.00) | -12.0% |
| 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 | 182,855.00 | 182,855.00 | (39,358.66) | 220,200.00 | 37,345.00 | 20.4% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 34,270.00 | 34,270.00 | 0.00 | 34,270.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 542,603.00 | 542,603.00 | 140,896.25 | 474,294.00 | (68,309.00) | -12.6% |
| 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 | 82,000.00 | 82,000.00 | (66,004.99) | 82,000.00 | 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 | 3,967,924.00 | 3,967,924.00 | (422,564.10) | 3,883,862.00 | (84,062.00) | -2.1% |
| TOTAL, FEDERAL REVENUE | | | 7,281,085.00 | 7,281,085.00 | (2,124,735.82) | 7,246,584.00 | (34,501.00) | -0.5% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 276,380.00 | 276,380.00 | 14,382.83 | 276,380.00 | 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% |
| Pass-Through Revenues from State Sources | | 8587 | 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) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| After School Education and Safety (ASES) | 6010 | 8590 | 898,776.00 | 898,776.00 | .03 | 898,776.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 3,792,741.00 | 3,792,741.00 | 1,882,821.64 | 21,007,763.00 | 17,215,022.00 | 453.9% |
| TOTAL, OTHER STATE REVENUE | | | 4,967,897.00 | 4,967,897.00 | 1,897,204.50 | 22,182,919.00 | 17,215,022.00 | 346.5% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 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 | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 568,251.00 | 568,251.00 | 16,210.96 | 616,892.00 | 48,641.00 | 8.6% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Other 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 | 2,773,358.00 | 2,773,358.00 | 132,326.19 | 3,526,868.00 | 753,510.00 | 27.2% |
| 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 | | | 3,341,609.00 | 3,341,609.00 | 148,537.15 | 4,143,760.00 | 802,151.00 | 24.0% |
| TOTAL, REVENUES | | | 15,590,591.00 | 15,590,591.00 | (78,994.17) | 33,573,263.00 | 17,982,672.00 | 115.3% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 5,803,515.00 | 5,803,515.00 | 1,755,267.86 | 10,193,272.00 | (4,389,757.00) | -75.6% |
| Certificated Pupil Support Salaries | | 1200 | 996,272.00 | 996,272.00 | 438,397.86 | 1,385,268.00 | (388,996.00) | -39.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 439,544.00 | 439,544.00 | 208,726.48 | 510,590.00 | (71,046.00) | -16.2% |
| Other Certificated Salaries | | 1900 | 261,578.00 | 261,578.00 | 73,064.24 | 358,324.00 | (96,746.00) | -37.0% |
| TOTAL, CERTIFICATED SALARIES | | | 7,500,909.00 | 7,500,909.00 | 2,475,456.44 | 12,447,454.00 | (4,946,545.00) | -65.9% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 3,287,801.00 | 3,287,801.00 | 510,491.42 | 4,935,713.00 | (1,647,912.00) | -50.1% |
| Classified Support Salaries | | 2200 | 836,725.00 | 836,725.00 | 220,218.30 | 891,552.00 | (54,827.00) | -6.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 125,691.00 | 125,691.00 | 31,591.68 | 115,839.00 | 9,852.00 | 7.8% |
| Clerical, Technical and Office Salaries | | 2400 | 353,954.00 | 353,954.00 | 103,863.05 | 331,955.00 | 21,999.00 | 6.2% |
| Other Classified Salaries | | 2900 | 134,010.00 | 134,010.00 | 86,037.44 | 132,980.00 | 1,030.00 | 0.8% |
| TOTAL, CLASSIFIED SALARIES | | | 4,738,181.00 | 4,738,181.00 | 952,201.89 | 6,408,039.00 | (1,669,858.00) | -35.2% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 4,705,119.00 | 4,705,119.00 | 453,227.86 | 5,650,263.00 | (945,144.00) | -20.1% |
| PERS | | 3201-3202 | 918,957.00 | 918,957.00 | 186,438.84 | 1,415,692.00 | (496,735.00) | -54.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 455,229.00 | 455,229.00 | 106,389.18 | 670,142.00 | (214,913.00) | -47.2% |
| Health and Welfare Benefits | | 3401-3402 | 934,710.00 | 934,710.00 | 302,708.66 | 1,017,337.00 | (82,627.00) | -8.8% |
| Unemployment Insurance | | 3501-3502 | 61,196.00 | 61,196.00 | 16,848.56 | 94,391.00 | (33,195.00) | -54.2% |
| Workers' Compensation | | 3601-3602 | 318,323.00 | 318,323.00 | 96,797.95 | 525,146.00 | (206,823.00) | -65.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | .96 | 6.00 | (6.00) | New |
| 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 | | | 7,393,534.00 | 7,393,534.00 | 1,162,412.01 | 9,372,977.00 | (1,979,443.00) | -26.8% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 500,000.00 | 500,000.00 | 0.00 | 500,000.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Materials and Supplies | | 4300 | 1,797,052.00 | 1,797,052.00 | 374,170.79 | 2,930,074.00 | (1,133,022.00) | -63.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 73,790.04 | 34,468.00 | (34,468.00) | New |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,297,052.00 | 2,297,052.00 | 447,960.83 | 3,464,542.00 | (1,167,490.00) | -50.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 1,163,677.00 | 1,163,677.00 | 142,136.85 | 1,011,100.00 | 152,577.00 | 13.1% |
| Travel and Conferences | | 5200 | 5,000.00 | 5,000.00 | 15,685.50 | 12,422.00 | (7,422.00) | -148.4% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 826.26 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 50,000.00 | 50,000.00 | 2,516.00 | 50,000.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 858.68 | 140.00 | (140.00) | New |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,022,898.00 | 1,022,898.00 | 833,166.10 | 2,263,890.00 | (1,240,992.00) | -121.3% |
| Communications | | 5900 | 0.00 | 0.00 | 9,483.12 | 30,000.00 | (30,000.00) | New |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,241,575.00 | 2,241,575.00 | 1,004,672.51 | 3,367,552.00 | (1,125,977.00) | -50.2% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 6,737.11 | 93,016.00 | (93,016.00) | New |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 6,737.11 | 93,016.00 | (93,016.00) | New |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 250,000.00 | 250,000.00 | (15,279.99) | 625,000.00 | (375,000.00) | -150.0% |
| 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% |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| To 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) | | | 250,000.00 | 250,000.00 | (15,279.99) | 625,000.00 | (375,000.00) | -150.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 717,610.00 | 717,610.00 | 2,156.27 | 1,795,724.00 | (1,078,114.00) | -150.2% |
| 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 | | | 717,610.00 | 717,610.00 | 2,156.27 | 1,795,724.00 | (1,078,114.00) | -150.2% |
| TOTAL, EXPENDITURES | | | 25,138,861.00 | 25,138,861.00 | 6,036,317.07 | 37,574,304.00 | (12,435,443.00) | -49.5% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 7,289,289.00 | 7,289,289.00 | 41,403.17 | 9,261,115.00 | 1,971,826.00 | 27.1% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 7,289,289.00 | 7,289,289.00 | 41,403.17 | 9,261,115.00 | 1,971,826.00 | 27.1% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 7,289,289.00 | 7,289,289.00 | 41,403.17 | 9,261,115.00 | (1,971,826.00) | -27.1% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 55,033,249.00 | 55,033,249.00 | 10,416,025.29 | 56,505,168.00 | 1,471,919.00 | 2.7% |
| 2) Federal Revenue | | 8100-8299 | 7,281,085.00 | 7,281,085.00 | (2,124,735.82) | 7,246,584.00 | (34,501.00) | -0.5% |
| 3) Other State Revenue | | 8300-8599 | 5,660,973.00 | 5,660,973.00 | 1,910,325.09 | 23,020,995.00 | 17,360,022.00 | 306.7% |
| 4) Other Local Revenue | | 8600-8799 | 3,682,609.00 | 3,682,609.00 | 542,594.30 | 4,489,760.00 | 807,151.00 | 21.9% |
| 5) TOTAL, REVENUES | | | 71,657,916.00 | 71,657,916.00 | 10,744,208.86 | 91,262,507.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 29,828,430.00 | 29,828,430.00 | 9,456,308.59 | 33,160,389.00 | (3,331,959.00) | -11.2% |
| 2) Classified Salaries | | 2000-2999 | 12,252,409.00 | 12,252,409.00 | 2,529,379.63 | 13,676,639.00 | (1,424,230.00) | -11.6% |
| 3) Employee Benefits | | 3000-3999 | 18,878,176.00 | 18,878,176.00 | 7,512,848.48 | 20,644,738.00 | (1,766,562.00) | -9.4% |
| 4) Books and Supplies | | 4000-4999 | 3,148,248.00 | 3,148,248.00 | 1,243,144.03 | 4,994,735.00 | (1,846,487.00) | -58.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,328,357.00 | 5,328,357.00 | 2,593,030.25 | 6,826,749.00 | (1,498,392.00) | -28.1% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 6,737.11 | 295,371.00 | (295,371.00) | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 250,000.00 | 250,000.00 | 7,980.01 | 625,000.00 | (375,000.00) | -150.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | (169,631.00) | 169,631.00 | New |
| 9) TOTAL, EXPENDITURES | | | 69,685,620.00 | 69,685,620.00 | 23,349,428.10 | 80,053,990.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,972,296.00 | 1,972,296.00 | (12,605,219.24) | 11,208,517.00 | | |
| 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) | | | 1,972,296.00 | 1,972,296.00 | (12,605,219.24) | 11,208,517.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 21,368,207.00 | 21,368,207.00 | | 20,577,342.00 | (790,865.00) | -3.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 21,368,207.00 | 21,368,207.00 | | 20,577,342.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 21,368,207.00 | 21,368,207.00 | | 20,577,342.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 23,340,503.00 | 23,340,503.00 | | 31,785,859.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 25,000.00 | 25,000.00 | | 25,000.00 | | |
| Stores | | 9712 | 90,000.00 | 90,000.00 | | 90,000.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 2,036,218.00 | 2,036,218.00 | | 9,842,716.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 14,220,723.00 | 14,220,723.00 | | 19,311,644.00 | | |
| Salary Increase Commitment | 0000 | 9760 | | | | 7,793,035.00 | | |
| District Standard Reserve Commitment | 0000 | 9760 | | | | 11,518,609.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,090,569.00 | 2,090,569.00 | | 2,401,620.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 4,877,993.00 | 4,877,993.00 | | 114,879.00 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 30,629,001.00 | 30,629,001.00 | 8,102,328.00 | 29,050,425.00 | (1,578,576.00) | -5.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 882,995.00 | 882,995.00 | 1,235,183.00 | 3,865,457.00 | 2,982,462.00 | 337.8% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | (56,168.24) | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 74,193.00 | 74,193.00 | 0.00 | 74,905.00 | 712.00 | 1.0% |
| 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 | 17,043,641.00 | 17,043,641.00 | 0.00 | 17,213,295.00 | 169,654.00 | 1.0% |
| Unsecured Roll Taxes | | 8042 | 513,694.00 | 513,694.00 | 238,533.91 | 495,639.00 | (18,055.00) | -3.5% |
| Prior Years' Taxes | | 8043 | 639,008.00 | 639,008.00 | 278,656.16 | 289,485.00 | (349,523.00) | -54.7% |
| Supplemental Taxes | | 8044 | 474,661.00 | 474,661.00 | 330,092.46 | 599,897.00 | 125,236.00 | 26.4% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 3,717,651.00 | 3,717,651.00 | 287,400.00 | 3,742,572.00 | 24,921.00 | 0.7% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 1,058,405.00 | 1,058,405.00 | 0.00 | 1,173,493.00 | 115,088.00 | 10.9% |
| 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 | | | 55,033,249.00 | 55,033,249.00 | 10,416,025.29 | 56,505,168.00 | 1,471,919.00 | 2.7% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, LCFF SOURCES | | | 55,033,249.00 | 55,033,249.00 | 10,416,025.29 | 56,505,168.00 | 1,471,919.00 | 2.7% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 1,097,739.00 | 1,097,739.00 | (573,972.68) | 1,097,739.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 41,503.00 | 41,503.00 | (20,037.76) | 282,409.00 | 240,906.00 | 580.5% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 1,332,191.00 | 1,332,191.00 | (1,143,693.88) | 1,171,810.00 | (160,381.00) | -12.0% |
| 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 | 182,855.00 | 182,855.00 | (39,358.66) | 220,200.00 | 37,345.00 | 20.4% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 34,270.00 | 34,270.00 | 0.00 | 34,270.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 542,603.00 | 542,603.00 | 140,896.25 | 474,294.00 | (68,309.00) | -12.6% |
| 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 | 82,000.00 | 82,000.00 | (66,004.99) | 82,000.00 | 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 | 3,967,924.00 | 3,967,924.00 | (422,564.10) | 3,883,862.00 | (84,062.00) | -2.1% |
| TOTAL, FEDERAL REVENUE | | | 7,281,085.00 | 7,281,085.00 | (2,124,735.82) | 7,246,584.00 | (34,501.00) | -0.5% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 145,000.00 | 145,000.00 | New |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 969,456.00 | 969,456.00 | 27,503.42 | 969,456.00 | 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% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 898,776.00 | 898,776.00 | .03 | 898,776.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 3,792,741.00 | 3,792,741.00 | 1,882,821.64 | 21,007,763.00 | 17,215,022.00 | 453.9% |
| TOTAL, OTHER STATE REVENUE | | | 5,660,973.00 | 5,660,973.00 | 1,910,325.09 | 23,020,995.00 | 17,360,022.00 | 306.7% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 50,000.00 | 50,000.00 | 46,022.56 | 50,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 220,618.00 | 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% |

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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 859,251.00 | 859,251.00 | 143,627.55 | 912,892.00 | 53,641.00 | 6.2% |
| 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 | 2,773,358.00 | 2,773,358.00 | 132,326.19 | 3,526,868.00 | 753,510.00 | 27.2% |
| 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 | | | 3,682,609.00 | 3,682,609.00 | 542,594.30 | 4,489,760.00 | 807,151.00 | 21.9% |
| TOTAL, REVENUES | | | 71,657,916.00 | 71,657,916.00 | 10,744,208.86 | 91,262,507.00 | 19,604,591.00 | 27.4% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 23,396,675.00 | 23,396,675.00 | 7,319,287.91 | 25,726,435.00 | (2,329,760.00) | -10.0% |
| Certificated Pupil Support Salaries | | 1200 | 1,684,765.00 | 1,684,765.00 | 656,970.25 | 2,129,408.00 | (444,643.00) | -26.4% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 2,915,993.00 | 2,915,993.00 | 977,537.00 | 3,254,011.00 | (338,018.00) | -11.6% |
| Other Certificated Salaries | | 1900 | 1,830,997.00 | 1,830,997.00 | 502,513.43 | 2,050,535.00 | (219,538.00) | -12.0% |
| TOTAL, CERTIFICATED SALARIES | | | 29,828,430.00 | 29,828,430.00 | 9,456,308.59 | 33,160,389.00 | (3,331,959.00) | -11.2% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 3,720,391.00 | 3,720,391.00 | 570,158.97 | 5,048,722.00 | (1,328,331.00) | -35.7% |
| Classified Support Salaries | | 2200 | 3,171,237.00 | 3,171,237.00 | 791,062.30 | 3,206,730.00 | (35,493.00) | -1.1% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,178,507.00 | 1,178,507.00 | 292,271.54 | 1,277,498.00 | (98,991.00) | -8.4% |
| Clerical, Technical and Office Salaries | | 2400 | 2,424,526.00 | 2,424,526.00 | 512,205.41 | 2,347,869.00 | 76,657.00 | 3.2% |
| Other Classified Salaries | | 2900 | 1,757,748.00 | 1,757,748.00 | 363,681.41 | 1,795,820.00 | (38,072.00) | -2.2% |
| TOTAL, CLASSIFIED SALARIES | | | 12,252,409.00 | 12,252,409.00 | 2,529,379.63 | 13,676,639.00 | (1,424,230.00) | -11.6% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 8,950,024.00 | 8,950,024.00 | 1,777,148.29 | 9,272,990.00 | (322,966.00) | -3.6% |
| PERS | | 3201-3202 | 2,657,039.00 | 2,657,039.00 | 558,207.97 | 3,120,743.00 | (463,704.00) | -17.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,340,751.00 | 1,340,751.00 | 321,489.60 | 1,525,407.00 | (184,656.00) | -13.8% |
| Health and Welfare Benefits | | 3401-3402 | 4,299,768.00 | 4,299,768.00 | 3,117,915.85 | 4,817,366.00 | (517,598.00) | -12.0% |
| Unemployment Insurance | | 3501-3502 | 210,507.00 | 210,507.00 | 58,246.88 | 234,286.00 | (23,779.00) | -11.3% |
| Workers' Compensation | | 3601-3602 | 1,095,008.00 | 1,095,008.00 | 1,549,622.86 | 1,312,329.00 | (217,321.00) | -19.8% |
| OPEB, Allocated | | 3701-3702 | 325,079.00 | 325,079.00 | 112,755.03 | 361,617.00 | (36,538.00) | -11.2% |
| 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 | 17,462.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 18,878,176.00 | 18,878,176.00 | 7,512,848.48 | 20,644,738.00 | (1,766,562.00) | -9.4% |

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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 500,000.00 | 500,000.00 | 0.00 | 500,000.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 386.10 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,648,248.00 | 2,648,248.00 | 1,113,823.27 | 4,460,267.00 | (1,812,019.00) | -68.4% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 128,934.66 | 34,468.00 | (34,468.00) | New |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,148,248.00 | 3,148,248.00 | 1,243,144.03 | 4,994,735.00 | (1,846,487.00) | -58.7% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 1,163,677.00 | 1,163,677.00 | 142,136.85 | 1,011,100.00 | 152,577.00 | 13.1% |
| Travel and Conferences | | 5200 | 43,000.00 | 43,000.00 | 63,515.84 | 95,422.00 | (52,422.00) | -121.9% |
| Dues and Memberships | | 5300 | 62,480.00 | 62,480.00 | 57,209.35 | 62,480.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 400,000.00 | 400,000.00 | 402,705.22 | 405,695.00 | (5,695.00) | -1.4% |
| Operations and Housekeeping Services | | 5500 | 994,500.00 | 994,500.00 | 438,250.75 | 1,097,000.00 | (102,500.00) | -10.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 64,500.00 | 64,500.00 | 33,904.52 | 79,500.00 | (15,000.00) | -23.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (158,673.00) | (158,673.00) | (342.04) | (1,000.00) | (157,673.00) | 99.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,474,873.00 | 2,474,873.00 | 1,426,100.93 | 3,762,552.00 | (1,287,679.00) | -52.0% |
| Communications | | 5900 | 284,000.00 | 284,000.00 | 29,548.83 | 314,000.00 | (30,000.00) | -10.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,328,357.00 | 5,328,357.00 | 2,593,030.25 | 6,826,749.00 | (1,498,392.00) | -28.1% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 6,737.11 | 93,016.00 | (93,016.00) | New |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 202,355.00 | (202,355.00) | New |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 6,737.11 | 295,371.00 | (295,371.00) | New |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 250,000.00 | 250,000.00 | 7,980.01 | 625,000.00 | (375,000.00) | -150.0% |
| 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% |

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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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) | | | 250,000.00 | 250,000.00 | 7,980.01 | 625,000.00 | (375,000.00) | -150.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | (169,631.00) | 169,631.00 | New |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | (169,631.00) | 169,631.00 | New |
| TOTAL, EXPENDITURES | | | 69,685,620.00 | 69,685,620.00 | 23,349,428.10 | 80,053,990.00 | (10,368,370.00) | -14.9% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| 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) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2022-23 Projected Totals |
|---------------------------|--|-----------------------------|
| 2600 | Expanded Learning Opportunities Program | 3,969,629.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 503,850.00 |
| 6300 | Lottery: Instructional Materials | 533,872.00 |
| 6536 | Special Ed: Dispute Prevention and Dispute Resolution | 84,357.00 |
| 6547 | Special Education Early Intervention Preschool Grant | 738,932.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 2,170,621.00 |
| 7028 | Child Nutrition: Kitchen Infrastructure Upgrade Funds | 43,624.00 |
| 7029 | Child Nutrition: Food Service Staff Training Funds | 28,802.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 790.00 |
| 7435 | Learning Recovery Emergency Block Grant | 1,514,424.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 175,049.00 |
| 9010 | Other Restricted Local | 78,766.00 |
| Total, Restricted Balance | | 9,842,716.00 |

| 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 | 522,500.00 | 522,500.00 | 112,291.83 | 522,500.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 522,500.00 | 522,500.00 | 112,291.83 | 522,500.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 348,471.00 | 348,471.00 | 72,564.41 | 422,369.00 | (73,898.00) | -21.2% |
| 3) Employee Benefits | | 3000-3999 | 122,006.00 | 122,006.00 | 22,420.82 | 128,802.00 | (6,796.00) | -5.6% |
| 4) Books and Supplies | | 4000-4999 | 26,300.00 | 26,300.00 | 2,507.64 | 26,300.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,200.00 | 7,200.00 | 3,340.71 | 7,200.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 503,977.00 | 503,977.00 | 100,833.58 | 584,671.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 18,523.00 | 18,523.00 | 11,458.25 | (62,171.00) | | |
| 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) | | | 18,523.00 | 18,523.00 | 11,458.25 | (62,171.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 97,770.00 | 97,770.00 | | 166,119.00 | 68,349.00 | 69.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 97,770.00 | 97,770.00 | | 166,119.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 97,770.00 | 97,770.00 | | 166,119.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 116,293.00 | 116,293.00 | | 103,948.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 116,293.00 | 116,293.00 | | 103,948.00 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | | | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| 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% |
| Interest | | 8660 | 500.00 | 500.00 | 476.80 | 500.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 3,090.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 522,000.00 | 522,000.00 | 108,725.03 | 522,000.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 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 | | | 522,500.00 | 522,500.00 | 112,291.83 | 522,500.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 522,500.00 | 522,500.00 | 112,291.83 | 522,500.00 | | |
| 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 | 53,410.00 | 53,410.00 | 14,238.58 | 107,304.00 | (53,894.00) | -100.9% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Classified Salaries | | 2900 | 295,061.00 | 295,061.00 | 58,325.83 | 315,065.00 | (20,004.00) | -6.8% |
| TOTAL, CLASSIFIED SALARIES | | | 348,471.00 | 348,471.00 | 72,564.41 | 422,369.00 | (73,898.00) | -21.2% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 67,732.00 | 67,732.00 | 9,191.64 | 63,650.00 | 4,082.00 | 6.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 25,001.00 | 25,001.00 | 4,656.87 | 23,874.00 | 1,127.00 | 4.5% |
| Health and Welfare Benefits | | 3401-3402 | 18,429.00 | 18,429.00 | 6,163.36 | 30,113.00 | (11,684.00) | -63.4% |
| Unemployment Insurance | | 3501-3502 | 1,749.00 | 1,749.00 | 362.16 | 1,694.00 | 55.00 | 3.1% |
| Workers' Compensation | | 3601-3602 | 9,095.00 | 9,095.00 | 2,046.79 | 9,471.00 | (376.00) | -4.1% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 122,006.00 | 122,006.00 | 22,420.82 | 128,802.00 | (6,796.00) | -5.6% |
| 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 | 26,300.00 | 26,300.00 | 2,507.64 | 26,300.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 26,300.00 | 26,300.00 | 2,507.64 | 26,300.00 | 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 | 1,200.00 | 1,200.00 | 300.00 | 1,200.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | | | | |
| Operating Expenditures | | 5800 | 6,000.00 | 6,000.00 | 3,040.71 | 6,000.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 7,200.00 | 7,200.00 | 3,340.71 | 7,200.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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 Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 503,977.00 | 503,977.00 | 100,833.58 | 584,671.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8911 | 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 | | | | | | | | |
| 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% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2022-23 Projected Totals |
|---------------------------|------------------------------|--------------------------------|
| 9010 | Other Restricted Local | 103,948.00 |
| Total, Restricted Balance | | 103,948.00 |

| 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 | 2,300,000.00 | 2,300,000.00 | 111,233.32 | 2,411,233.00 | 111,233.00 | 4.8% |
| 3) Other State Revenue | | 8300-8599 | 175,000.00 | 175,000.00 | 0.00 | 175,000.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,800.00 | 1,800.00 | 18,366.06 | 1,800.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 2,476,800.00 | 2,476,800.00 | 129,599.38 | 2,588,033.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,115,468.00 | 1,115,468.00 | 199,591.62 | 1,132,718.00 | (17,250.00) | -1.5% |
| 3) Employee Benefits | | 3000-3999 | 413,344.00 | 413,344.00 | 82,816.46 | 476,432.00 | (63,088.00) | -15.3% |
| 4) Books and Supplies | | 4000-4999 | 995,000.00 | 995,000.00 | 370,839.36 | 1,296,708.00 | (301,708.00) | -30.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 221,073.00 | 221,073.00 | 22,913.56 | 96,813.00 | 124,260.00 | 56.2% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299,7400-7499 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 169,631.00 | (169,631.00) | New |
| 9) TOTAL, EXPENDITURES | | | 2,744,885.00 | 2,744,885.00 | 676,161.00 | 3,172,302.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (268,085.00) | (268,085.00) | (546,561.62) | (584,269.00) | | |
| 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) | | | (268,085.00) | (268,085.00) | (546,561.62) | (584,269.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 459,352.00 | 459,352.00 | | 1,731,243.00 | 1,271,891.00 | 276.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 459,352.00 | 459,352.00 | | 1,731,243.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 459,352.00 | 459,352.00 | | 1,731,243.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 191,267.00 | 191,267.00 | | 1,146,974.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 191,267.00 | 191,267.00 | | 1,146,974.00 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 2,300,000.00 | 2,300,000.00 | 111,233.32 | 2,411,233.00 | 111,233.00 | 4.8% |
| 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 | | | 2,300,000.00 | 2,300,000.00 | 111,233.32 | 2,411,233.00 | 111,233.00 | 4.8% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 175,000.00 | 175,000.00 | 0.00 | 175,000.00 | 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 | | | 175,000.00 | 175,000.00 | 0.00 | 175,000.00 | 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 | 1,800.00 | 1,800.00 | 3,781.06 | 1,800.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 14,585.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,800.00 | 1,800.00 | 18,366.06 | 1,800.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 2,476,800.00 | 2,476,800.00 | 129,599.38 | 2,588,033.00 | | |
| 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 | 872,195.00 | 872,195.00 | 140,309.68 | 865,801.00 | 6,394.00 | 0.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 151,379.00 | 151,379.00 | 36,361.18 | 167,527.00 | (16,148.00) | -10.7% |
| Clerical, Technical and Office Salaries | | 2400 | 91,894.00 | 91,894.00 | 22,920.76 | 99,390.00 | (7,496.00) | -8.2% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,115,468.00 | 1,115,468.00 | 199,591.62 | 1,132,718.00 | (17,250.00) | -1.5% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 247,563.00 | 247,563.00 | 41,866.57 | 281,872.00 | (34,309.00) | -13.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 82,393.00 | 82,393.00 | 14,602.00 | 84,024.00 | (1,631.00) | -2.0% |
| Health and Welfare Benefits | | 3401-3402 | 48,723.00 | 48,723.00 | 19,640.80 | 72,970.00 | (24,247.00) | -49.8% |
| Unemployment Insurance | | 3501-3502 | 5,589.00 | 5,589.00 | 1,007.19 | 5,676.00 | (87.00) | -1.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Workers' Compensation | | 3601-3602 | 29,076.00 | 29,076.00 | 5,699.90 | 31,890.00 | (2,814.00) | -9.7% |
| 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 | | | 413,344.00 | 413,344.00 | 82,816.46 | 476,432.00 | (63,088.00) | -15.3% |
| 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 | 95,000.00 | 95,000.00 | 47,460.02 | 95,301.00 | (301.00) | -0.3% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 16.03 | 1,407.00 | (1,407.00) | New |
| Food | | 4700 | 900,000.00 | 900,000.00 | 323,363.31 | 1,200,000.00 | (300,000.00) | -33.3% |
| TOTAL, BOOKS AND SUPPLIES | | | 995,000.00 | 995,000.00 | 370,839.36 | 1,296,708.00 | (301,708.00) | -30.3% |
| 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 | 2,400.00 | 2,400.00 | 600.00 | 2,400.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 707.51 | 708.00 | (708.00) | New |
| 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 | 10,000.00 | 10,000.00 | 0.00 | 23,000.00 | (13,000.00) | -130.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 158,673.00 | 158,673.00 | 342.04 | 1,000.00 | 157,673.00 | 99.4% |
| Professional/Consulting Services and | | | | | | | | |
| Operating Expenditures | | 5800 | 50,000.00 | 50,000.00 | 21,264.01 | 69,705.00 | (19,705.00) | -39.4% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 221,073.00 | 221,073.00 | 22,913.56 | 96,813.00 | 124,260.00 | 56.2% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 169,631.00 | (169,631.00) | New |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.00 | 169,631.00 | (169,631.00) | New |
| TOTAL, EXPENDITURES | | | 2,744,885.00 | 2,744,885.00 | 676,161.00 | 3,172,302.00 | | |
| 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) | 1,035,741.00 |
| 5466 | Child Nutrition: Supply Chain Assistance (SCA) Funds | 111,233.00 |
| Total, Restricted Balance | | 1,146,974.00 |

| 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 | 45,000.00 | 45,000.00 | 127,260.01 | 45,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 45,000.00 | 45,000.00 | 127,260.01 | 45,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 180,773.00 | 180,773.00 | 45,110.62 | 173,352.00 | 7,421.00 | 4.1% |
| 3) Employee Benefits | | 3000-3999 | 89,766.00 | 89,766.00 | 24,280.62 | 88,385.00 | 1,381.00 | 1.5% |
| 4) Books and Supplies | | 4000-4999 | 1,000,000.00 | 1,000,000.00 | 824,074.73 | 1,384,086.00 | (384,086.00) | -38.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 147,300.44 | 37,862.00 | (37,862.00) | New |
| 6) Capital Outlay | | 6000-6999 | 2,750,000.00 | 2,750,000.00 | 854,192.18 | 3,876,638.00 | (1,126,638.00) | -41.0% |
| 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 | | | 4,020,539.00 | 4,020,539.00 | 1,894,958.59 | 5,560,323.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,975,539.00) | (3,975,539.00) | (1,767,698.58) | (5,515,323.00) | | |
| 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) | | | (3,975,539.00) | (3,975,539.00) | (1,767,698.58) | (5,515,323.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,178,140.00 | 6,178,140.00 | | 6,223,693.00 | 45,553.00 | 0.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,178,140.00 | 6,178,140.00 | | 6,223,693.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,178,140.00 | 6,178,140.00 | | 6,223,693.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,202,601.00 | 2,202,601.00 | | 708,370.00 | | |
| 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 | | |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| b) Legally Restricted Balance | | 9740 | 2,202,601.00 | 2,202,601.00 | | 708,370.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| 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 | 45,000.00 | 45,000.00 | 18,085.01 | 45,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 109,175.00 | 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 | | | 45,000.00 | 45,000.00 | 127,260.01 | 45,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 45,000.00 | 45,000.00 | 127,260.01 | 45,000.00 | | |
| 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 | 149,043.00 | 149,043.00 | 37,243.12 | 141,622.00 | 7,421.00 | 5.0% |
| Clerical, Technical and Office Salaries | | 2400 | 31,730.00 | 31,730.00 | 7,867.50 | 31,730.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 180,773.00 | 180,773.00 | 45,110.62 | 173,352.00 | 7,421.00 | 4.1% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 45,862.00 | 45,862.00 | 11,210.02 | 42,598.00 | 3,264.00 | 7.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 13,829.00 | 13,829.00 | 3,413.02 | 13,262.00 | 567.00 | 4.1% |
| Health and Welfare Benefits | | 3401-3402 | 24,469.00 | 24,469.00 | 8,167.28 | 26,789.00 | (2,320.00) | -9.5% |
| Unemployment Insurance | | 3501-3502 | 904.00 | 904.00 | 223.11 | 867.00 | 37.00 | 4.1% |
| Workers' Compensation | | 3601-3602 | 4,702.00 | 4,702.00 | 1,267.19 | 4,869.00 | (167.00) | -3.6% |
| 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 | | | 89,766.00 | 89,766.00 | 24,280.62 | 88,385.00 | 1,381.00 | 1.5% |
| 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 | 1,000,000.00 | 1,000,000.00 | 824,074.73 | 1,384,086.00 | (384,086.00) | -38.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,000,000.00 | 1,000,000.00 | 824,074.73 | 1,384,086.00 | (384,086.00) | -38.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 147,300.44 | 37,862.00 | (37,862.00) | 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 | 147,300.44 | 37,862.00 | (37,862.00) | New |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 1,500,000.00 | 1,500,000.00 | 549,157.56 | 2,291,634.00 | (791,634.00) | -52.8% |
| 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 | 1,250,000.00 | 1,250,000.00 | (264,137.00) | 1,525,104.00 | (275,104.00) | -22.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 569,171.62 | 59,900.00 | (59,900.00) | New |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 2,750,000.00 | 2,750,000.00 | 854,192.18 | 3,876,638.00 | (1,126,638.00) | -41.0% |
| 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 | | | 4,020,539.00 | 4,020,539.00 | 1,894,958.59 | 5,560,323.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Building Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2022-23 Projected Totals |
|---------------------------|------------------------------|--------------------------------|
| 9010 | Other Restricted Local | 708,370.00 |
| Total, Restricted Balance | | 708,370.00 |

| 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 | 216,000.00 | 216,000.00 | 77,769.93 | 219,000.00 | 3,000.00 | 1.4% |
| 5) TOTAL, REVENUES | | | 216,000.00 | 216,000.00 | 77,769.93 | 219,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 8,000.00 | 8,000.00 | 4,025.55 | 8,000.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 85,000.00 | 85,000.00 | 85,464.00 | 85,464.00 | (464.00) | -0.5% |
| 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 | | | 93,000.00 | 93,000.00 | 89,489.55 | 93,464.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 123,000.00 | 123,000.00 | (11,719.62) | 125,536.00 | | |
| 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) | | | 123,000.00 | 123,000.00 | (11,719.62) | 125,536.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,789,067.00 | 3,789,067.00 | | 3,746,174.00 | (42,893.00) | -1.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,789,067.00 | 3,789,067.00 | | 3,746,174.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,789,067.00 | 3,789,067.00 | | 3,746,174.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,912,067.00 | 3,912,067.00 | | 3,871,710.00 | | |
| 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 | 3,912,067.00 | 3,912,067.00 | | 3,871,710.00 | | |
| 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 | 16,000.00 | 16,000.00 | 10,392.02 | 19,000.00 | 3,000.00 | 18.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 60,523.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Mitigation/Developer Fees | | 8681 | 200,000.00 | 200,000.00 | 6,854.91 | 200,000.00 | 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 | | | 216,000.00 | 216,000.00 | 77,769.93 | 219,000.00 | 3,000.00 | 1.4% |
| TOTAL, REVENUES | | | 216,000.00 | 216,000.00 | 77,769.93 | 219,000.00 | | |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| 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 | 8,000.00 | 8,000.00 | 4,025.55 | 8,000.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 8,000.00 | 8,000.00 | 4,025.55 | 8,000.00 | 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 | 85,000.00 | 85,000.00 | 85,464.00 | 85,464.00 | (464.00) | -0.5% |
| 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 | | | 85,000.00 | 85,000.00 | 85,464.00 | 85,464.00 | (464.00) | -0.5% |
| 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% |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 93,000.00 | 93,000.00 | 89,489.55 | 93,464.00 | | |
| 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 |
|---------------------------|--|--------------------------------|
| 7710 | State School Facilities Projects | 2,716,456.00 |
| 9010 | Other Restricted Local | 1,155,254.00 |
| Total, Restricted Balance | | 3,871,710.00 |

| 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 | 305,000.00 | 305,000.00 | 25,512.13 | 306,500.00 | 1,500.00 | 0.5% |
| 5) TOTAL, REVENUES | | | 305,000.00 | 305,000.00 | 25,512.13 | 306,500.00 | | |
| 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 | 25,000.00 | 25,000.00 | 8,517.09 | 29,145.00 | (4,145.00) | -16.6% |
| 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 | | | 25,000.00 | 25,000.00 | 8,517.09 | 29,145.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 280,000.00 | 280,000.00 | 16,995.04 | 277,355.00 | | |
| 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) | | | 280,000.00 | 280,000.00 | 16,995.04 | 277,355.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,613,699.00 | 1,613,699.00 | | 1,589,719.00 | (23,980.00) | -1.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,613,699.00 | 1,613,699.00 | | 1,589,719.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,613,699.00 | 1,613,699.00 | | 1,589,719.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,893,699.00 | 1,893,699.00 | | 1,867,074.00 | | |
| 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 | 1,893,699.00 | 1,893,699.00 | | 1,867,074.00 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 300,000.00 | 300,000.00 | 2,145.15 | 300,000.00 | 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 | 5,000.00 | 5,000.00 | 3,418.98 | 6,500.00 | 1,500.00 | 30.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 19,948.00 | 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 | | | 305,000.00 | 305,000.00 | 25,512.13 | 306,500.00 | 1,500.00 | 0.5% |
| TOTAL, REVENUES | | | 305,000.00 | 305,000.00 | 25,512.13 | 306,500.00 | | |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, EMPLOYEE BENEFITS | | | 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 | 25,000.00 | 25,000.00 | 8,329.36 | 28,645.00 | (3,645.00) | -14.6% |
| 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 | 187.73 | 500.00 | (500.00) | New |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 25,000.00 | 25,000.00 | 8,517.09 | 29,145.00 | (4,145.00) | -16.6% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 25,000.00 | 25,000.00 | 8,517.09 | 29,145.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund/CSSF | | 8912 | 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% |

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

| Resource | Description | 2022-23 Projected Totals |
|---------------------------|------------------------------|--------------------------------|
| 9010 | Other Restricted Local | 1,867,074.00 |
| Total, Restricted Balance | | 1,867,074.00 |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|--|---|---|--|---|-----------------------------------|---|
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 4,203.10 | 4,200.00 | 4,203.10 | 4,203.10 | 3.10 | 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) | 4,203.10 | 4,200.00 | 4,203.10 | 4,203.10 | 3.10 | 0.0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b. Special Education-Special Day Class | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d. Special Education Extended Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 4,203.10 | 4,200.00 | 4,203.10 | 4,203.10 | 3.10 | 0.0% |
| 7. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

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

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

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2022-23 Expenditures |
|--|---|---------------------------------|--------------------------------------|----------------------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 80,053,990.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 7,628,566.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 295,371.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| 6. All Other Financing Uses | All | 9100, 9200 | 7699, 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | 0.00 |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 295,371.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 584,269.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | 0.00 |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 72,714,322.00 |
| Section II - Expenditures Per ADA | | | | 2022-23 Annual ADA/Exps. Per ADA |
| A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)* | | | | 4,321.49 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | | | 16,826.22 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | | | 55,590,531.97 | 12,469.86 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | | | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | | | 55,590,531.97 | 12,469.86 |
| B. Required effort (Line A.2 times 90%) | | | 50,031,478.77 | 11,222.87 |

| | | |
|---|---------------------------|-----------------------------|
| C. Current year expenditures (Line I.E and Line II.B) | 72,714,322.00 | 16,826.22 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |
| *Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA. | | |
| SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1) | | |
| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,182,934.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 63,937,215.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.98%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 3,188,758.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,627,584.00

| | |
|--|---------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 60,000.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) | |
| (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 310,911.41 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) | |
| (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 5,187,253.41 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (579,587.84) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 4,607,665.57 |
| B. Base Costs | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 49,017,662.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 11,200,128.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 5,913,808.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 0.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 978,451.00 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) | |
| (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 7,620.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) | |
| (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 54,938.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) | |
| (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 5,932,289.59 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) | |
| (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 584,671.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 1,802,671.00 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 75,492,238.59 |
| C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment | |
| (For information only - not for use when claiming/recovering indirect costs) | |
| (Line A8 divided by Line B19) | 6.87% |
| D. Preliminary Proposed Indirect Cost Rate | |
| (For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) | |
| (Line A10 divided by Line B19) | 6.10% |

Part IV - Carry-forward Adjustment

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

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

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

| | |
|--|--------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | 5,187,253.41 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | 1,336,978.40 |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.41%) times Part III, Line B19); zero if negative | 0.00 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.41%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.41%) times Part III, Line B19); zero if positive | (579,587.84) |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | (579,587.84) |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | 6.10% |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-289793.92) is applied to the current year calculation and the remainder (\$-289793.92) is deferred to one or more future years: | 6.49% |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-193195.95) is applied to the current year calculation and the remainder (\$-386391.89) is deferred to one or more future years: | 6.62% |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | (579,587.84) |

Approved
indirect
cost rate: 9.41%

Highest
rate used
in any
program: 9.41%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|---|---|--------------|
| 01 | 2600 | 3,566,865.00 | 335,642.00 | 9.41% |
| 01 | 3010 | 1,288,759.00 | 121,272.00 | 9.41% |
| 01 | 3212 | 481,058.00 | 45,268.00 | 9.41% |
| 01 | 3213 | 3,043,814.00 | 286,423.00 | 9.41% |
| 01 | 3305 | 192,607.00 | 18,124.00 | 9.41% |
| 01 | 3306 | 575.00 | 54.00 | 9.39% |
| 01 | 3308 | 27,005.00 | 2,541.00 | 9.41% |
| 01 | 3310 | 996,371.00 | 93,758.00 | 9.41% |
| 01 | 3311 | 6,956.00 | 654.00 | 9.40% |
| 01 | 3315 | 37,933.00 | 3,570.00 | 9.41% |
| 01 | 4035 | 87,012.00 | 8,188.00 | 9.41% |
| 01 | 4127 | 74,947.00 | 7,053.00 | 9.41% |
| 01 | 4203 | 536,016.00 | 22,305.00 | 4.16% |
| 01 | 5634 | 22,152.00 | 2,084.00 | 9.41% |
| 01 | 6010 | 25,000.00 | 1,250.00 | 5.00% |
| 01 | 6053 | 159,328.00 | 14,993.00 | 9.41% |
| 01 | 6266 | 479,162.00 | 45,089.00 | 9.41% |
| 01 | 6537 | 346,958.00 | 32,649.00 | 9.41% |
| 01 | 6762 | 500,000.00 | 47,050.00 | 9.41% |
| 01 | 7435 | 5,441,800.00 | 512,073.00 | 9.41% |
| 01 | 8150 | 1,952,516.00 | 183,732.00 | 9.41% |
| 01 | 9010 | 774,610.00 | 11,952.00 | 1.54% |
| 13 | 5310 | 1,802,671.00 | 169,631.00 | 9.41% |

| 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 | 56,505,168.00 | 6.04% | 59,916,505.00 | 1.65% | 60,906,530.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 838,076.00 | (17.31%) | 693,000.00 | 0.00% | 693,000.00 |
| 4. Other Local Revenues | 8600-8799 | 346,000.00 | 0.00% | 346,000.00 | 0.00% | 346,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (9,261,115.00) | 18.78% | (11,000,000.00) | 0.00% | (11,000,000.00) |
| 6. Total (Sum lines A1 thru A5c) | | 48,428,129.00 | 3.15% | 49,955,505.00 | 1.98% | 50,945,530.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 20,712,935.00 | | 24,529,917.96 |
| b. Step & Column Adjustment | | | | 331,406.96 | | 336,709.47 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 3,485,576.00 | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 20,712,935.00 | 18.43% | 24,529,917.96 | 1.37% | 24,866,627.43 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 7,268,600.00 | | 7,341,286.00 |
| b. Step & Column Adjustment | | | | 72,686.00 | | 73,412.86 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 7,268,600.00 | 1.00% | 7,341,286.00 | 1.00% | 7,414,698.86 |
| 3. Employee Benefits | 3000-3999 | 11,271,761.00 | 2.02% | 11,500,000.00 | 4.35% | 12,000,000.00 |
| 4. Books and Supplies | 4000-4999 | 1,530,193.00 | 63.38% | 2,500,000.00 | 0.00% | 2,500,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 3,459,197.00 | 22.86% | 4,250,000.00 | 5.88% | 4,500,000.00 |
| 6. Capital Outlay | 6000-6999 | 202,355.00 | 72.96% | 350,000.00 | 0.00% | 350,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,965,355.00) | (23.68%) | (1,500,000.00) | (33.33%) | (1,000,000.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 42,479,686.00 | 15.28% | 48,971,203.96 | 3.39% | 50,631,326.29 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 5,948,443.00 | | 984,301.04 | | 314,203.71 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 15,994,700.00 | | 21,943,143.00 | | 22,927,444.04 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 21,943,143.00 | | 22,927,444.04 | | 23,241,647.75 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 115,000.00 | | 115,000.00 | | 115,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 19,311,644.00 | | 18,555,087.00 | | 18,657,461.00 |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 01I) (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 | 2,401,620.00 | | 2,410,239.17 | | 2,432,176.62 |
| 2. Unassigned/Unappropriated | 9790 | 114,879.00 | | 1,847,117.87 | | 2,037,010.13 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 21,943,143.00 | | 22,927,444.04 | | 23,241,647.75 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 2,401,620.00 | | 2,410,239.17 | | 2,432,176.62 |
| c. Unassigned/Unappropriated | 9790 | 114,879.00 | | 1,847,117.87 | | 2,037,010.13 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 2,516,499.00 | | 4,257,357.04 | | 4,469,186.75 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| The adjustments in Certificated Salaries are due to one time funds that are no longer available. | | | | | | |

| 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 | 7,246,584.00 | (25.35%) | 5,409,794.00 | (50.89%) | 2,656,653.00 |
| 3. Other State Revenues | 8300-8599 | 22,182,919.00 | (46.73%) | 11,817,282.00 | 0.00% | 11,817,282.00 |
| 4. Other Local Revenues | 8600-8799 | 4,143,760.00 | (5.51%) | 3,915,487.00 | 0.00% | 3,915,487.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 9,261,115.00 | 18.78% | 11,000,000.00 | 0.00% | 11,000,000.00 |
| 6. Total (Sum lines A1 thru A5c) | | 42,834,378.00 | (24.96%) | 32,142,563.00 | (8.57%) | 29,389,422.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 12,447,454.00 | | 9,161,037.26 |
| b. Step & Column Adjustment | | | | 199,159.26 | | 202,345.81 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (3,485,576.00) | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 12,447,454.00 | (26.40%) | 9,161,037.26 | 2.21% | 9,363,383.07 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 6,408,039.00 | | 6,472,119.39 |
| b. Step & Column Adjustment | | | | 64,080.39 | | 64,721.19 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 6,408,039.00 | 1.00% | 6,472,119.39 | 1.00% | 6,536,840.58 |
| 3. Employee Benefits | 3000-3999 | 9,372,977.00 | 3.21% | 9,673,489.22 | .16% | 9,689,225.00 |
| 4. Books and Supplies | 4000-4999 | 3,464,542.00 | (27.84%) | 2,500,000.00 | 0.00% | 2,500,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 3,367,552.00 | 3.93% | 3,500,000.00 | (14.29%) | 3,000,000.00 |
| 6. Capital Outlay | 6000-6999 | 93,016.00 | 7.51% | 100,000.00 | 0.00% | 100,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 625,000.00 | 20.00% | 750,000.00 | 0.00% | 750,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 1,795,724.00 | (33.17%) | 1,200,000.00 | (16.67%) | 1,000,000.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 37,574,304.00 | (11.22%) | 33,356,645.87 | (1.25%) | 32,939,448.65 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 5,260,074.00 | | (1,214,082.87) | | (3,550,026.65) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 4,582,642.00 | | 9,842,716.00 | | 8,628,633.13 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 9,842,716.00 | | 8,628,633.13 | | 5,078,606.48 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 9,842,716.00 | | 8,628,633.13 | | 5,078,606.48 |
| 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 01I) (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) | | 9,842,716.00 | | 8,628,633.13 | | 5,078,606.48 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| The adjustments in Certificated Salaries are due to one time funds that are no longer available. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 01I) (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 | 56,505,168.00 | 6.04% | 59,916,505.00 | 1.65% | 60,906,530.00 |
| 2. Federal Revenues | 8100-8299 | 7,246,584.00 | (25.35%) | 5,409,794.00 | (50.89%) | 2,656,653.00 |
| 3. Other State Revenues | 8300-8599 | 23,020,995.00 | (45.66%) | 12,510,282.00 | 0.00% | 12,510,282.00 |
| 4. Other Local Revenues | 8600-8799 | 4,489,760.00 | (5.08%) | 4,261,487.00 | 0.00% | 4,261,487.00 |
| 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) | | 91,262,507.00 | (10.04%) | 82,098,068.00 | (2.15%) | 80,334,952.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 33,160,389.00 | | 33,690,955.22 |
| b. Step & Column Adjustment | | | | 530,566.22 | | 539,055.28 |
| 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 | 33,160,389.00 | 1.60% | 33,690,955.22 | 1.60% | 34,230,010.50 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 13,676,639.00 | | 13,813,405.39 |
| b. Step & Column Adjustment | | | | 136,766.39 | | 138,134.05 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 13,676,639.00 | 1.00% | 13,813,405.39 | 1.00% | 13,951,539.44 |
| 3. Employee Benefits | 3000-3999 | 20,644,738.00 | 2.56% | 21,173,489.22 | 2.44% | 21,689,225.00 |
| 4. Books and Supplies | 4000-4999 | 4,994,735.00 | .11% | 5,000,000.00 | 0.00% | 5,000,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 6,826,749.00 | 13.52% | 7,750,000.00 | (3.23%) | 7,500,000.00 |
| 6. Capital Outlay | 6000-6999 | 295,371.00 | 52.35% | 450,000.00 | 0.00% | 450,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 625,000.00 | 20.00% | 750,000.00 | 0.00% | 750,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (169,631.00) | 76.85% | (300,000.00) | (100.00%) | 0.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 80,053,990.00 | 2.84% | 82,327,849.83 | 1.51% | 83,570,774.94 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 11,208,517.00 | | (229,781.83) | | (3,235,822.94) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 20,577,342.00 | | 31,785,859.00 | | 31,556,077.17 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 31,785,859.00 | | 31,556,077.17 | | 28,320,254.23 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 115,000.00 | | 115,000.00 | | 115,000.00 |
| b. Restricted | 9740 | 9,842,716.00 | | 8,628,633.13 | | 5,078,606.48 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 19,311,644.00 | | 18,555,087.00 | | 18,657,461.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 2,401,620.00 | | 2,410,239.17 | | 2,432,176.62 |

| Description | Object Codes | Projected Year Totals (Form 01I) (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 | 114,879.00 | | 1,847,117.87 | | 2,037,010.13 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 31,785,859.00 | | 31,556,077.17 | | 28,320,254.23 |
| 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 | 2,401,620.00 | | 2,410,239.17 | | 2,432,176.62 |
| c. Unassigned/Unappropriated | 9790 | 114,879.00 | | 1,847,117.87 | | 2,037,010.13 |
| 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) | | 2,516,499.00 | | 4,257,357.04 | | 4,469,186.75 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 3.14% | | 5.17% | | 5.35% |
| 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) | | | | | | |
| | | 4,203.10 | | 4,138.10 | | 4,053.10 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 80,053,990.00 | | 82,327,849.83 | | 83,570,774.94 |
| 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) | | 80,053,990.00 | | 82,327,849.83 | | 83,570,774.94 |
| 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) | | 2,401,619.70 | | 2,469,835.49 | | 2,507,123.25 |
| 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) | | 2,401,619.70 | | 2,469,835.49 | | 2,507,123.25 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

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

30 66563 0000000
Report SEMAI
D8149G7E33(2022-23)

| 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 | | | | | | | | 754.00 |
| TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 397,148.00 | 0.00 | 0.00 | 0.00 | 1,035,557.00 | 3,698,800.00 | | 5,131,505.00 |
| 2000-2999 | Classified Salaries | 161,141.00 | 0.00 | 0.00 | 0.00 | 355,564.00 | 2,462,278.00 | | 2,978,983.00 |
| 3000-3999 | Employee Benefits | 226,144.00 | 0.00 | 0.00 | 0.00 | 560,632.00 | 2,467,159.00 | | 3,253,935.00 |
| 4000-4999 | Books and Supplies | 30,771.00 | 0.00 | 0.00 | 0.00 | 34,048.00 | 45,000.00 | | 109,819.00 |
| 5000-5999 | Services and Other Operating Expenditures | 560,366.00 | 0.00 | 0.00 | 0.00 | 0.00 | 132,426.00 | | 692,792.00 |
| 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 | 1,375,570.00 | 0.00 | 0.00 | 0.00 | 1,985,801.00 | 8,805,663.00 | 0.00 | 12,167,034.00 |
| 7310 | Transfers of Indirect Costs | 145,239.00 | 0.00 | 0.00 | 0.00 | 6,111.00 | 0.00 | | 151,350.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 145,239.00 | 0.00 | 0.00 | 0.00 | 6,111.00 | 0.00 | 0.00 | 151,350.00 |
| | TOTAL COSTS | 1,520,809.00 | 0.00 | 0.00 | 0.00 | 1,991,912.00 | 8,805,663.00 | 0.00 | 12,318,384.00 |
| STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 397,148.00 | 0.00 | 0.00 | 0.00 | 986,621.00 | 3,568,239.00 | | 4,952,008.00 |
| 2000-2999 | Classified Salaries | 161,141.00 | 0.00 | 0.00 | 0.00 | 47,655.00 | 2,036,246.00 | | 2,245,042.00 |
| 3000-3999 | Employee Benefits | 226,144.00 | 0.00 | 0.00 | 0.00 | 450,256.00 | 2,264,605.00 | | 2,941,005.00 |
| 4000-4999 | Books and Supplies | 30,771.00 | 0.00 | 0.00 | 0.00 | 6,500.00 | 45,000.00 | | 82,271.00 |
| 5000-5999 | Services and Other Operating Expenditures | 560,366.00 | 0.00 | 0.00 | 0.00 | 0.00 | 124,895.00 | | 685,261.00 |
| 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 | 1,375,570.00 | 0.00 | 0.00 | 0.00 | 1,491,032.00 | 8,038,985.00 | 0.00 | 10,905,587.00 |
| 7310 | Transfers of Indirect Costs | 32,649.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 32,649.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 32,649.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32,649.00 |
| | TOTAL BEFORE OBJECT 8980 | 1,408,219.00 | 0.00 | 0.00 | 0.00 | 1,491,032.00 | 8,038,985.00 | 0.00 | 10,938,236.00 |
| 8980 | 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 | | | | | | | | 10,938,236.00 |

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

30 66563 0000000
Report SEMAI
D8149G7E33(2022-23)

| 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 |
|---|--|--|-----------------------------------|---|--|---|--|--------------|--------------|
| LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 20,436.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 20,436.00 |
| 2000-2999 | Classified Salaries | 25,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45,346.00 | | 70,346.00 |
| 3000-3999 | Employee Benefits | 13,694.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,474.00 | | 30,168.00 |
| 4000-4999 | Books and Supplies | 771.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 771.00 |
| 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 | 59,901.00 | 0.00 | 0.00 | 0.00 | 0.00 | 61,820.00 | 0.00 | 121,721.00 |
| 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 | 59,901.00 | 0.00 | 0.00 | 0.00 | 0.00 | 61,820.00 | 0.00 | 121,721.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section) | | | | | | | | 0.00 |
| 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) | | | | | | | | 6,414,407.00 |
| | TOTAL COSTS | | | | | | | | 6,536,128.00 |

* 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
2021-22 Actual Expenditures by LEA (LA-I)

30 66563 0000000
Report SEMAI
D8149G7E33(2022-23)

| 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 | | | | | | | | |
| 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 |
| 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 |

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

30 66563 0000000
Report SEMAI
D8149G7E33(2022-23)

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

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

30 66563 0000000
Report SEMAI
D8149G7E33(2022-23)

| 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 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)

30 66563 0000000
Report SEMAI
D8149G7E33(2022-23)

SELPA: **North Orange (MM)**

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) | <u>0.00</u> | |
| Maximum available for MOE reduction (50% of increase in funding) | <u>0.00</u> (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) | <u>0.00</u> (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)

30 66563 0000000
Report SEMAI
D8149G7E33(2022-23)

SELPA: North Orange (MM)

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

SECTION 3

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

| Column A | Column B | Column C |
|---|---|-----------------------|
| Projected Exps. (LP-I Worksheet) FY 2022-23 | Actual Expenditures Comparison Year 2019-2020 | Difference (A - B) |
| 12,318,384.00 | | |
| 1,380,148.00 | | |
| 10,938,236.00 | 10,459,017.24 | |
| | 0.00 | |
| | 10,459,017.24 | |
| | 0.00 | |
| | 0.00 | |
| 10,938,236.00 | 10,459,017.24 | 479,218.76 |

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.

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

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

| Projected Exps. FY 2022-23 | FY must be entered Comparison Year | Difference |
|-------------------------------|---------------------------------------|------------|
| 12,318,384.00 | | |
| 1,380,148.00 | | |
| 10,938,236.00 | 10,459,017.24 | |
| | 0.00 | |
| | 10,459,017.24 | |

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

30 66563 0000000
Report SEMAI
D8149G7E33(2022-23)

SELPA: North Orange (MM)

| | | | |
|---|---------------|---------------|----------|
| 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 | 10,938,236.00 | 10,459,017.24 | |
| d. Special education unduplicated pupil count | 754.00 | 707.00 | |
| e. Per capita state and local expenditures (A2c/A2d) | 14,506.94 | 14,793.52 | (286.57) |
| 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 | FY must be entered Comparison Year | 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 | 6,536,128.00 | 5,243,019.62 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 5,243,019.62 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 6,536,128.00 | 5,243,019.62 | 1,293,108.38 |

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 | FY must be entered Comparison Year | 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 | 6,536,128.00 | 5,243,019.62 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 5,243,019.62 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |

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

30 66563 0000000
Report SEMAI
D8149G7E33(2022-23)

SELPA: North Orange (MM)

| | | | |
|---|--------------|--------------|--------|
| Net expenditures paid from local sources | 6,536,128.00 | 5,243,019.62 | |
| b. Special education unduplicated pupil count | 754.00 | 625.00 | |
| c. Per capita local expenditures (B2a/B2b) | 8,668.60 | 8,388.83 | 279.77 |

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.

CHRISTEEN BETZ

Contact Name

ASSISTANT SUPERINTENDET OF BUSINESS SERVICES

Title

(562) 690-2388

Telephone Number

E-mail Address

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

SELPA: North Orange (MM)

| Object Code | Description | Orange County Department of Education (MM00) | Buena Park Elementary (MM21) | Fullerton Elementary (MM22) | La Habra City Elementary (MM23) | Fullerton Joint Union High (MM24) | Adjustments* |
|---|---|---|------------------------------------|--------------------------------|---------------------------------------|---|--------------|
| TOTAL PROJECTED EXPENDITURES - All Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 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 |
| PROJECTED EXPENDITURES - State and Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 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 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 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
2022-23 Projected Expenditures by SELPA (SP-I)

SELPA: North Orange (MM)

| Object Code | Description | Orange County Department of Education (MM00) | Buena Park Elementary (MM21) | Fullerton Elementary (MM22) | La Habra City Elementary (MM23) | Fullerton Joint Union High (MM24) | Adjustments* |
|---|---|---|------------------------------------|--------------------------------|---------------------------------------|---|--------------|
| PROJECTED EXPENDITURES - Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 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 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | | | | | |

* 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
2022-23 Projected Expenditures by SELPA (SP-I)

SELPA:

North Orange (MM)

| Object Code | Description | Total |
|---|---|-------|
| TOTAL PROJECTED EXPENDITURES - All Sources | | |
| 1000-1999 | Certificated Salaries | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | 0.00 |
| 7130 | State Special Schools | 0.00 |
| 7430-7439 | Debt Service | 0.00 |
| | Total Direct Costs | 0.00 |
| | | |
| 7310 | Transfers of Indirect Costs | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 |
| | Total Indirect Costs | 0.00 |
| | TOTAL COSTS | 0.00 |
| PROJECTED EXPENDITURES - State and Local Sources | | |
| 1000-1999 | Certificated Salaries | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | 0.00 |
| 7130 | State Special Schools | 0.00 |
| 7430-7439 | Debt Service | 0.00 |
| | Total Direct Costs | 0.00 |
| | | |
| 7310 | Transfers of Indirect Costs | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 |
| | Total Indirect Costs | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 |
| | | |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | 0.00 |
| | TOTAL COSTS | 0.00 |
| PROJECTED EXPENDITURES - Local Sources | | |

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

30 66563 0000000
Report SEMAI
D8149G7E33(2022-23)

SELPA:

North Orange (MM)

| Object Code | Description | Total |
|--------------------------|---|-------|
| 1000-1999 | Certificated Salaries | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 |
| 6000-6999 | Capital Outlay (except Object 6600 & Object 6910) | 0.00 |
| 7130 | State Special Schools | 0.00 |
| 7430-7439 | Debt Service | 0.00 |
| | Total Direct Costs | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 |
| | Total Indirect Costs | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section) | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources | 0.00 |
| | TOTAL COSTS | 0.00 |
| UNDUPLICATED PUPIL COUNT | | 0.00 |

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

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: **-2.0% to +2.0%**

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 | 4,404.82 | 4,203.10 | | |
| | Charter School | 0.00 | 0.00 | | |
| | Total ADA | 4,404.82 | 4,203.10 | (4.6%) | Not Met |
| 1st Subsequent Year (2023-24) | District Regular | 4,135.00 | 4,135.00 | | |
| | Charter School | | | | |
| | Total ADA | 4,135.00 | 4,135.00 | 0.0% | Met |
| 2nd Subsequent Year (2024-25) | District Regular | 4,050.00 | 4,050.00 | | |
| | Charter School | | | | |
| | Total ADA | 4,050.00 | 4,050.00 | 0.0% | 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 three year average is used for ADA 2022-23

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 | 4,340.00 | 4,354.00 | | |
| Charter School | | | | |
| Total Enrollment | 4,340.00 | 4,354.00 | .3% | Met |
| 1st Subsequent Year (2023-24) | | | | |
| District Regular | 4,265.00 | 4,265.00 | | |
| Charter School | 0.00 | | | |
| Total Enrollment | 4,265.00 | 4,265.00 | 0.0% | Met |
| 2nd Subsequent Year (2024-25) | | | | |
| District Regular | 4,190.00 | 4,190.00 | | |
| Charter School | | | | |
| Total Enrollment | 4,190.00 | 4,190.00 | 0.0% | Met |

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)

Data from 01CS B1 needs to be revised

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 | 4,450 | 4,666 | |
| Charter School | | | |
| Total ADA/Enrollment | 4,450 | 4,666 | 95.4% |
| Second Prior Year (2020-21) | | | |
| District Regular | 4,450 | 4,480 | |
| Charter School | | | |
| Total ADA/Enrollment | 4,450 | 4,480 | 99.3% |
| First Prior Year (2021-22) | | | |
| District Regular | 3,563 | 4,413 | |
| Charter School | | | |
| Total ADA/Enrollment | 3,563 | 4,413 | 80.7% |
| Historical Average Ratio: | | | 91.8% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 92.3% |

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 | 4,203 | 4,354 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 4,203 | 4,354 | 96.5% | Not Met |
| 1st Subsequent Year (2023-24) | | | | |
| District Regular | 4,138 | 4,265 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 4,138 | 4,265 | 97.0% | Not Met |
| 2nd Subsequent Year (2024-25) | | | | |
| District Regular | 4,053 | 4,190 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 4,053 | 4,190 | 96.7% | Not Met |

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

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

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

Explanation:
(required if NOT met)

The District is a declining enrollment district. ADA has been impacted due to an increase in sick students.

4. CRITERION: LCFF Revenue

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

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

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

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

| Fiscal Year | LCFF Revenue | | | |
|-------------------------------|--|--|----------------|---------|
| | (Fund 01, Objects 8011, 8012, 8020-8089) | | | |
| | Budget Adoption (Form 01CS, Item 4B) | First Interim Projected Year Totals | Percent Change | Status |
| Current Year (2022-23) | 55,033,249.00 | 56,505,168.00 | 2.7% | Not Met |
| 1st Subsequent Year (2023-24) | 55,346,859.00 | 59,916,505.00 | 8.3% | Not Met |
| 2nd Subsequent Year (2024-25) | 56,478,007.00 | 60,906,530.00 | 7.8% | 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)

Data from 01CS B1 needs to be revised

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 | Total Expenditures | |
| | (Form 01, Objects 1000-3999) | (Form 01, Objects 1000-7499) | |
| Third Prior Year (2019-20) | 39,112,894.45 | 42,713,750.26 | 91.6% |
| Second Prior Year (2020-21) | 35,176,812.77 | 38,015,502.75 | 92.5% |
| First Prior Year (2021-22) | 36,054,375.00 | 40,030,528.00 | 90.1% |
| Historical Average Ratio: | | | 91.4% |

| | 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): | 88.4% to 94.4% | 88.4% to 94.4% | 88.4% to 94.4% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|---|--|--|---------|
| | Salaries and Benefits | Total Expenditures | | |
| | (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3) | (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10) | | |
| Current Year (2022-23) | 39,253,296.00 | 42,479,686.00 | 92.4% | Met |
| 1st Subsequent Year (2023-24) | 43,371,203.96 | 48,971,203.96 | 88.6% | Met |
| 2nd Subsequent Year (2024-25) | 44,281,326.29 | 50,631,326.29 | 87.5% | Not Met |

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

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

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

Explanation:
(required if NOT met)

The District will be increasing expenses associated with the ELOP program in both supplies and services.

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 | Projected Year Totals | | |
| | (Form 01CS, Item 6B) | (Fund 01) (Form MYPI) | | |
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2022-23) | 7,281,085.00 | 7,246,584.00 | -.5% | No |
| 1st Subsequent Year (2023-24) | 4,820,455.00 | 5,409,794.00 | 12.2% | Yes |
| 2nd Subsequent Year (2024-25) | 2,940,480.00 | 2,656,653.00 | -9.7% | Yes |

Explanation:
(required if Yes)

The District has one time revenue that will not be funded in future years.

| | | | | |
|--|--------------|---------------|--------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2022-23) | 5,660,973.00 | 23,020,995.00 | 306.7% | Yes |
| 1st Subsequent Year (2023-24) | 5,484,315.00 | 12,510,282.00 | 128.1% | Yes |
| 2nd Subsequent Year (2024-25) | 5,484,315.00 | 12,510,282.00 | 128.1% | Yes |

Explanation:
(required if Yes)

The District has one time revenue that will not be funded in future years.

| | | | | |
|--|--------------|--------------|-------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2022-23) | 3,682,609.00 | 4,489,760.00 | 21.9% | Yes |
| 1st Subsequent Year (2023-24) | 3,682,609.00 | 4,261,487.00 | 15.7% | Yes |
| 2nd Subsequent Year (2024-25) | 3,682,609.00 | 4,261,487.00 | 15.7% | Yes |

Explanation:
(required if Yes)

The District has one time revenue that will not be funded in future years.

| | | | | |
|---|--------------|--------------|-------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2022-23) | 3,148,248.00 | 4,994,735.00 | 58.7% | Yes |
| 1st Subsequent Year (2023-24) | 3,000,000.00 | 5,000,000.00 | 66.7% | Yes |
| 2nd Subsequent Year (2024-25) | 3,000,000.00 | 5,000,000.00 | 66.7% | Yes |

Explanation:
(required if Yes)

The District will be increasing expenses associated with the ELOP program in both supplies and services.

| | | | | |
|--|--------------|--------------|-------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2022-23) | 5,328,357.00 | 6,826,749.00 | 28.1% | Yes |
| 1st Subsequent Year (2023-24) | 5,600,000.00 | 7,750,000.00 | 38.4% | Yes |
| 2nd Subsequent Year (2024-25) | 5,600,000.00 | 7,500,000.00 | 33.9% | Yes |

Explanation:
(required if Yes)

The District will be increasing expenses associated with the ELOP program in both supplies and services.

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) | 16,624,667.00 | 34,757,339.00 | 109.1% | Not Met |
| 1st Subsequent Year (2023-24) | 13,987,379.00 | 22,181,563.00 | 58.6% | Not Met |
| 2nd Subsequent Year (2024-25) | 12,107,404.00 | 19,428,422.00 | 60.5% | Not Met |

| | | | | |
|---|--------------|---------------|-------|---------|
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2022-23) | 8,476,605.00 | 11,821,484.00 | 39.5% | Not Met |
| 1st Subsequent Year (2023-24) | 8,600,000.00 | 12,750,000.00 | 48.3% | Not Met |
| 2nd Subsequent Year (2024-25) | 8,600,000.00 | 12,500,000.00 | 45.3% | Not Met |

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

The District has one time revenue that will not be funded in future years.

Explanation:

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

The District has one time revenue that will not be funded in future years.

Explanation:

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

The District has one time revenue that will not be funded in future years.

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

Explanation:

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

The District will be increasing expenses associated with the ELOP program in both supplies and services.

Explanation:

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

The District will be increasing expenses associated with the ELOP program in both supplies and services.

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.

| | | First Interim Contribution | |
|------------------|---|----------------------------|---------------------|
| | | Projected Year Totals | |
| | | (Fund 01, Resource 8150, | |
| | | Objects 8900-8999) | Status |
| Required Minimum | Contribution | | |
| 1. | OMMA/RMA Contribution | 1,872,750.15 | 2,220,998.00 Met |
| 2. | Budget Adoption Contribution (information only) (Form 01CS, Criterion 7) | | 1,872,750.00 |

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|---------------------------|----------------------------------|----------------------------------|
| District's Available Reserve Percentages (Criterion 10C, Line 9) | 3.1% | 5.2% | 5.3% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 1.0% | 1.7% | 1.8% |

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 | | | |
|-------------------------------|---------------------------|-------------------------------|---|--------|
| | Net Change in | Total Unrestricted | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
| | Unrestricted Fund Balance | and Other Financing Uses | | |
| | (Form 01I, Section E) | (Form 01I, Objects 1000-7999) | | |
| | (Form MYPI, Line C) | (Form MYPI, Line B11) | | |
| Current Year (2022-23) | 5,948,443.00 | 42,479,686.00 | N/A | Met |
| 1st Subsequent Year (2023-24) | 984,301.04 | 48,971,203.96 | N/A | Met |
| 2nd Subsequent Year (2024-25) | 314,203.71 | 50,631,326.29 | 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.

| Ending Fund Balance | | |
|-------------------------------|---|--------|
| General Fund | | |
| Projected Year Totals | | |
| Fiscal Year | (Form 011, Line F2) (Form MYPI, Line D2) | Status |
| Current Year (2022-23) | 31,785,859.00 | Met |
| 1st Subsequent Year (2023-24) | 31,556,077.17 | Met |
| 2nd Subsequent Year (2024-25) | 28,320,254.23 | 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.

| Ending Cash Balance | | |
|------------------------|----------------------------------|--------|
| General Fund | | |
| Fiscal Year | (Form CASH, Line F, June Column) | Status |
| Current Year (2022-23) | 14,000,000.00 | 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.) | 4,203.10 | 4,138.10 | 4,053.10 |
| 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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

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

| Current Year Projected Year Totals (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|----------------------------------|----------------------------------|
| 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) | 80,053,990.00 | 82,327,849.83 | 83,570,774.94 |
| 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) | 80,053,990.00 | 82,327,849.83 | 83,570,774.94 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 2,401,619.70 | 2,469,835.49 | 2,507,123.25 |

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 |
| 2,401,619.70 | 2,469,835.49 | 2,507,123.25 |

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.

| | | Current Year | | |
|--|---|-----------------------|---------------------|---------------------|
| Reserve Amounts | | Projected Year Totals | 1st Subsequent Year | 2nd Subsequent Year |
| (Unrestricted resources 0000-1999 except Line 4) | | (2022-23) | (2023-24) | (2024-25) |
| 1. | General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | | |
| 2. | General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 2,401,620.00 | 2,410,239.17 | 2,432,176.62 |
| 3. | General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 114,879.00 | 1,847,117.87 | 2,037,010.13 |
| 4. | General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. | Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | | |
| 6. | Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | | |
| 7. | Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | | |
| 8. | District's Available Reserve Amount (Lines C1 thru C7) | 2,516,499.00 | 4,257,357.04 | 4,469,186.75 |
| 9. | District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 3.14% | 5.17% | 5.35% |
| District's Reserve Standard | | | | |
| (Section 10B, Line 7): | | 2,401,619.70 | 2,469,835.49 | 2,507,123.25 |
| Status: | | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|--|--|-------------------|---------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2022-23) | (7,289,289.00) | (9,261,115.00) | 27.1% | 1,971,826.00 | Not Met |
| 1st Subsequent Year (2023-24) | (8,300,000.00) | 11,000,000.00 | -232.5% | (19,300,000.00) | Not Met |
| 2nd Subsequent Year (2024-25) | (8,250,000.00) | 11,000,000.00 | -233.3% | (19,250,000.00) | 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) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The District will be funding programs at all sites.

- 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.

- No

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

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 | SACS Fund and Object Codes Used For: | | Principal Balance |
|-------------------------------|------------|--------------------------------------|-----------------------------|-----------------------|
| | Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | as of July 1, 2022-23 |
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

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

| | | | | |
|--------|--|--|--|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 0 |

| | Prior Year (2021-22) Annual Payment (P & I) | Current Year (2022-23) Annual Payment (P & I) | 1st Subsequent Year (2023-24) Annual Payment (P & I) | 2nd Subsequent Year (2024-25) Annual Payment (P & I) |
|-------------------------------|--|--|---|---|
| Capital Leases | 109,842 | 109,842 | 109,842 | 109,842 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 200,000 | | | |

Other Long-term Commitments (continued):

| | | | | |
|------------------------|---------|---------|---------|---------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 309,842 | 109,842 | 109,842 | 109,842 |

Has total annual payment increased over prior year (2021-22)?

No

No

No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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?

n/a

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?

No

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

No

- 2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption
(Form 01CS, Item S7A) First Interim

| | |
|--------------|--------------|
| 1,376,394.00 | 1,376,394.00 |
| | 0.00 |
| 1,376,394.00 | 1,376,394.00 |

Data must be entered.

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

| | |
|--------------|--------------|
| Actuarial | Actuarial |
| Jun 30, 2021 | Jun 30, 2021 |

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

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

Budget Adoption
(Form 01CS, Item S7A) First Interim

| | |
|------|------------|
| 0.00 | 9.00 |
| | 325,079.00 |
| | 325,079.00 |

Data must be entered.

Data must be entered.

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

| | |
|------------|------------|
| 325,079.00 | 361,617.00 |
| 0.00 | 0.00 |
| | 0.00 |

Data must be entered.

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

| | |
|------------|------------|
| 365,891.00 | 365,891.00 |
| | 365,891.00 |
| | 365,891.00 |

Data must be entered.

Data must be entered.

| | |
|----|----|
| 30 | 30 |
| | 30 |
| | 30 |

Data must be entered.

Data must be entered.

4. Comments:



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

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

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

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 | 246.0 | 246.0 | 246.0 | 246.0 |

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Nov 10, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 10, 2022

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2023

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

1,000,828

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

2,018,503

2,236,712

2,243,030

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

6.0%

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

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

| | | |
|-----------|-----------|-----------|
| Yes | Yes | Yes |
| 2,885,415 | 2,885,415 | 2,885,415 |
| 84.0% | 84.0% | 84.0% |
| | | |

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

| | |
|--|---------|
| | 281,925 |
|--|---------|

If Yes, explain the nature of the new costs:

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

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

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

| | | |
|---------|---------|---------|
| Yes | Yes | Yes |
| 302,809 | 302,809 | 302,809 |
| 1.6% | 1.6% | 1.6% |

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

Certificated (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?

| | | |
|----|----|----|
| No | No | No |
| No | No | No |

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 | | | | |

Data must be entered for all years.

- 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?

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

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

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

No

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

No

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

| | | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|--|---------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Health and Welfare (H&W) Benefits | | | | |
| 1. | Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | 167,916 | 167,916 | 167,916 |
| 3. | Percent of H&W cost paid by employer | 84.0% | 84.0% | 84.0% |
| 4. | Percent projected change in H&W cost over prior year | | | |

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

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

| | | |
|----|--|--|
| No | | |
| | | |

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

If Yes, explain the nature of the new costs:

| | | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|---|---------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Step and Column Adjustments | | | | |
| 1. | Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | 139,000 | 139,000 | 1,390,000 |
| 3. | Percent change in step & column over prior year | 1.0% | 1.0% | 1.0% |

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

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2021-22) | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 65.0 | 65.0 | 65.0 | 65.0 |

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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")

Current Year

(2022-23)

1st Subsequent Year

(2023-24)

2nd Subsequent Year

(2024-25)

Yes

Yes

Yes

Negotiations Not Settled

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

Current Year

(2022-23)

1st Subsequent Year

(2023-24)

2nd Subsequent Year

(2024-25)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential**Health and Welfare (H&W) Benefits**

Current Year

(2022-23)

1st Subsequent Year

(2023-24)

2nd Subsequent Year

(2024-25)

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

Yes

Yes

Yes

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential**Step and Column Adjustments**

Current Year

(2022-23)

1st Subsequent Year

(2023-24)

2nd Subsequent Year

(2024-25)

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

Yes

Yes

Yes

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential**Other Benefits (mileage, bonuses, etc.)**

Current Year

(2022-23)

1st Subsequent Year

(2023-24)

2nd Subsequent Year

(2024-25)

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

Yes

Yes

Yes

2. Total cost of other benefits

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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)

No

A2. Is the system of personnel position control independent from the payroll system?

Yes

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

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.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

Yes

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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

Orange 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

CHECKFUND - (Fatal) - All FUND codes must be valid. Passed

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. Passed

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. Passed

CHECKGOAL - (Fatal) - All GOAL codes must be valid. Passed

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. Passed

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. Passed

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. Passed

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. Passed

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. Passed

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. Passed

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. Passed

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. Passed

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. Exception

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|--|----------|--------|-------------|
| 01-3216-0-0000-0000-8980 | 3216 | 8980 | \$19,877.23 |
| Explanation: Prior year correction necessary | | | |

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|--|----------|--------|-------------|
| 01-3217-0-0000-0000-8980 | 3217 | 8980 | \$4,562.00 |
| Explanation: Prior year correction necessary | | | |
| 01-3218-0-0000-0000-8980 | 3218 | 8980 | \$12,957.63 |
| Explanation: Prior year correction necessary | | | |
| 01-3219-0-0000-0000-8980 | 3219 | 8980 | \$22,336.73 |
| Explanation: Prior year correction necessary | | | |

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|--|----------|--------|-------------|
| 01-3216-0-0000-0000-8980 | 3216 | 8980 | \$19,877.23 |
| 01-3217-0-0000-0000-8980 | 3217 | 8980 | \$4,562.00 |
| 01-3218-0-0000-0000-8980 | 3218 | 8980 | \$12,957.63 |
| 01-3219-0-0000-0000-8980 | 3219 | 8980 | \$22,336.73 |

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

Passed

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.

Passed

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

Passed

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699).

Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

Passed

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

Passed

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

Passed

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

INTRAFFD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

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

Orange 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

CHECKFUND - (Fatal) - All FUND codes must be valid. Passed

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. Passed

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. Passed

CHECKGOAL - (Fatal) - All GOAL codes must be valid. Passed

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. Passed

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. Passed

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. Passed

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. Passed

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. Passed

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. Passed

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. Passed

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. Passed

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. Exception

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|--|----------|--------|-------------|
| 01-3216-0-0000-0000-8980 | 3216 | 8980 | \$19,877.00 |
| Explanation: Prior Year Correction Necessary | | | |

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|--|----------|--------|-------------|
| 01-3217-0-0000-0000-8980 | 3217 | 8980 | \$4,562.00 |
| Explanation: Prior Year Correction Necessary | | | |
| 01-3218-0-0000-0000-8980 | 3218 | 8980 | \$12,958.00 |
| Explanation: Prior Year Correction Necessary | | | |
| 01-3219-0-0000-0000-8980 | 3219 | 8980 | \$22,337.00 |
| Explanation: Prior Year Correction Necessary | | | |

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|--|----------|--------|-------------|
| 01-3216-0-0000-0000-8980 | 3216 | 8980 | \$19,877.00 |
| 01-3217-0-0000-0000-8980 | 3217 | 8980 | \$4,562.00 |
| 01-3218-0-0000-0000-8980 | 3218 | 8980 | \$12,958.00 |
| 01-3219-0-0000-0000-8980 | 3219 | 8980 | \$22,337.00 |

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

Passed

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.

Passed

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

Passed

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699).

Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

Passed

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

Passed

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

Passed

| | |
|--|-------------------------|
| LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. | <u>Passed</u> |
| INTRAFFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. | <u>Passed</u> |
| INTRAFFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. | <u>Passed</u> |
| INTRAFFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. | <u>Passed</u> |
| CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. | <u>Passed</u> |
| CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. | <u>Passed</u> |
| EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). | <u>Passed</u> |
| LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). | <u>Passed</u> |
| PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. | <u>Passed</u> |
| SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. | <u>Passed</u> |
| EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). | <u>Passed</u> |
| UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. | <u>Passed</u> |
| UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. | <u>Passed</u> |
| RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. | <u>Passed</u> |
| EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. | <u>Passed</u> |
| OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. | <u>Passed</u> |
| REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. | <u>Passed</u> |
| EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) | <u>Exception</u> |

| FUND | RESOURCE | FUNCTION | VALUE |
|------|----------|-----------|---------------|
| 01 | 7690 | 7200-7600 | (\$10,193.00) |

Explanation: The entry is provided by the State.

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

Passed

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes.

Passed

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.

Passed

EXPORT VALIDATION CHECKS

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

Passed

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.

Passed

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.

Passed

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.

Passed

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: Independent Cash Flow Provided

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

Passed

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

LA HABRA CITY SCHOOL DISTRICT

To: Board of Trustees

From: Danelle Bautista, Director of Classified Personnel/Insurance Supervisor

Date: December 15, 2022

CC: Superintendent

Re: 2023 California Minimum Wage Increase Impact on Three Classified Positions

Background:

The Board of Trustees took action on December 15, 2022 to increase the hourly rate for three classified positions (Special Needs Bus Aide, Student Supervisor and Extended Care Worker) in order to comply with California minimum wage requirements -- Senate Bill SB 3/Labor Code section 1182.12. At that time, the Board was apprised of Labor Code Language that provided for future increases in the California minimum wage to occur as follows: 2018 (\$11.00 per hour), 2019 (\$12.00 per hour, 2020 (\$13.00 per hour), 2021 (\$14.00 per hour), 2022 (\$15.00 per hour), and 2023 (\$15.50 per hour).

Rationale:

With the increase to the California Minimum Wage amount, three classified positions (Student Supervisor, Special Needs Bus Aide, and Extended Care Worker) will fall below the new \$15.50 per hour requirement for 2023. It is the intention for the District to comply with California Labor Code section 1182.12 and provide an increase to said classifications.

Recommended Action:

It is requested that effective January 1, 2023, the Board of Trustees approve the hourly rate for Student Supervisors to be increased from \$15.00 per hour to \$15.50 per hour, Extended Care Worker Range 4 Step 1 be increased from \$15.00 per hour to \$15.50 per hour, and Special Needs Bus Aide Range 9 Step 1 be increased from \$15.00 per hour to \$15.50 per hour.

Financial Implications, if any:

The financial implication would be an estimated increase of \$28,000.

LA HABRA CITY SCHOOL DISTRICT
Resolution #17-2022

**AUTHORIZATION OF SIGNATURES
ON ELECTRONICALLY PRINTED CHECKS**

LA HABRA CITY

School District

Date: DECEMBER 15, 2022

I, OFELIA HANSON, Clerk of the Governing Board of the above named District of Orange County, California, hereby certify that the said Board at a regular/special meeting thereof, held on the 15TH day of DECEMBER, 2022, adopted by a majority vote of said Board, a board action/resolution stating that the following named person(s) signature be printed electronically on vendor checks produced by the Orange County Superintendent of Schools and that all previous authorizations for approval are rescinded.

TYPED NAME

SIGNATURE

DR. MARIO CARLOS

CHRISTEEN BETZ

In witness whereof, I have hereunto set my hand this 15TH day of DECEMBER 2022.

Clerk: _____
SIGNATURE

SIGNATURE SAMPLE FORM

DISTRICT: La Habra City School District

DATE: 12/15/2022

DISTRICT AND LEDGERS TO APPLY SIGNATURE:

District 30

SIGNATURE(S) MUST NOT TOUCH LINES OF BOX (Please sign with BLACK ink only)

UPPER SIGNATURE LINE (if any)

Please sign in box below with two Signatures minimum

Mario Carlos

Please PRINT in box above the name
associated with the signature

LOWER SIGNATURE LINE (if any)

Please sign in box below with two Signatures minimum

Christeen Betz

Please PRINT in box above the name
associated with the signature

La Habra City School District

To: Board of Trustees
From: Manuel Tafoya, Supervisor Purchasing and Stores
Date: December 15, 2022
CC: Superintendent
Re: Final Acceptance of Playground Equipment & Surface Project – Dave Bang Associates

Background:

On October 14, 2021 the Board of Trustees authorized the purchase of playground equipment, surfaces and related installation from Dave Bang Associates Incorporated of California.

Playground Equipment & Surface Project

| | |
|---------------------------|--|
| Project Sites: | Arbolita, El Cerrito, Las Lomas, Las Positas Ladera Palma, Sierra Vista, Sierra Vista KidZone |
| Original Board Approval: | 10/14/2021 |
| Original Purchase Orders: | R30C0177, R30C0178, R30C0179, R30C0180, R30C0181, R30C0182, R30C0183, R30C0362 |
| Final Completion Date: | 12/01/22 |
| Contractor: | Dave Bang Associates Incorporated of California |
| Original Project Amount: | \$1,127,384.10 |
| Approved Change Orders | 8,500.00 |
| Total Project Amount: | \$1,135,884.10 |
| Fund(s): | Fund 29 GOB |

Rationale:

The contract has been completed and requires final acceptance by the Board of Trustees prior to the filing of the Notice of Completion.

Action:

All contracted work was completed on December 1, 2022. It is recommended that the Board of Trustees accept the above contract as completed and authorize staff to file the appropriate Notice of Completion.

Financial Implications, if any:

This is not a request for any additional budgetary appropriation.

La Habra City School District

To: Board of Trustees
From: Sheryl Tecker, Ed.D., Associate Superintendent/Human Resources
Date: December 15, 2022
CC: Superintendent
Re: Continuance of Temporary Increase in Substitute Teacher Rate of Pay

Background:

Last school year, La Habra City School District (LHCSD) temporarily increased our sub pay rates in order to attract and retain qualified substitute teachers during the pandemic. At the beginning of this 22-23 school year, the Board approved to extend those rates through December 31, 2022.

Rationale:

Our community continues to deal with the effects of the latest Covid-19 and flu surges. With the uncertainty of how this will affect our staff and their absence coverage, LHCSD would like to extend the increased substitute pay rates through the end of the 2022-2023 school year.

Recommended Action:

Trustees are requested to approve the extension of the temporary increase in the daily and long-term substitute teacher rates of pay. (Rates will be reviewed and adjusted prior to the 2023-2024 school year.)

Financial Implications, if any:

\$200.00/daily rate

\$100.00/half-day rate

\$215.00/long-term rate