

HILLSBOROUGH CITY SCHOOL DISTRICT 2022-23 FIRST INTERIM BUDGET

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SOUTH HILLSBOROUGH SCHOOL
303 EL CERRITO AVENUE
LINA BUTTE, PRINCIPAL

ADMINISTRATION

LOUANN CARLOMAGNO
ED. D.

SUPERINTENDENT

JOYCE SHEN

CHIEF BUSINESS OFFICIAL

WEST HILLSBOROUGH SCHOOL
376 BARBARA WAY
HEATHER MATA, PRINCIPAL

CROCKER MIDDLE SCHOOL 2600
RALSTON AVENUE
KEITH ROCHA, PRINCIPAL



2022-23 FIRST INTERIM BUDGET

HILLSBOROUGH CITY SCHOOL DISTRICT



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3 ASSUMPTIONS

- 2021-22 5.69% increase into 2022-23 in lieu of 6.89% at budget adoption, almost entirely due to a \$150,876,716 welfare exemption of Carolands Foundation starting 2022
- 2022-23 5% increase into 2023-24
- 2023-24 4% increase into 2024-25

4 REVISIONS FROM 2022-23 ADOPTED BUDGET TO 1ST INTERIM

	22-23 Adopted Budget (A)	22-23 1st Interim Budget (B)	Budget Revisions (B)-(A)
Revenue			
Property Taxes/EPA/LCFF	26,383,834	26,151,978	(231,856)
Federal Revenue	325,502	443,499	117,997
Other State Revenue	4,185,275	3,705,766	(479,508)
Other Local Revenue	7,330,028	7,393,671	63,643
Inter-fund Transfers In	80,000	80,000	
Total Revenue	38,304,639	37,774,914	(529,725)
Expenditure			
Certificated Salary	17,556,727	18,391,611	834,885
Classified Salary	4,906,732	5,188,656	281,923
Employee Benefit	9,800,933	10,128,271	327,337
Books and Supplies	1,241,211	1,226,697	(14,514)
Services and Operating Expenditures	3,887,714	3,908,065	20,351
Capital Outlay	178,075	179,044	969
Other Outgo	227,913	229,666	1,753
Interfund Transfers Out	135,000	136,269	1,269
Total Expenditure	37,934,304	39,388,278	1,453,974
Revenues less Expenditures	370,334	(1,613,364)	(1,983,698)

5 REVISIONS OF FEDERAL REVENUES

COVID Response FEMA Reimbursement	52,701
ESSER III	16,364
ELOG ESSER II	33,454
Mental Health IDEA	14,456

6 REVISION OF STATE REVENUES

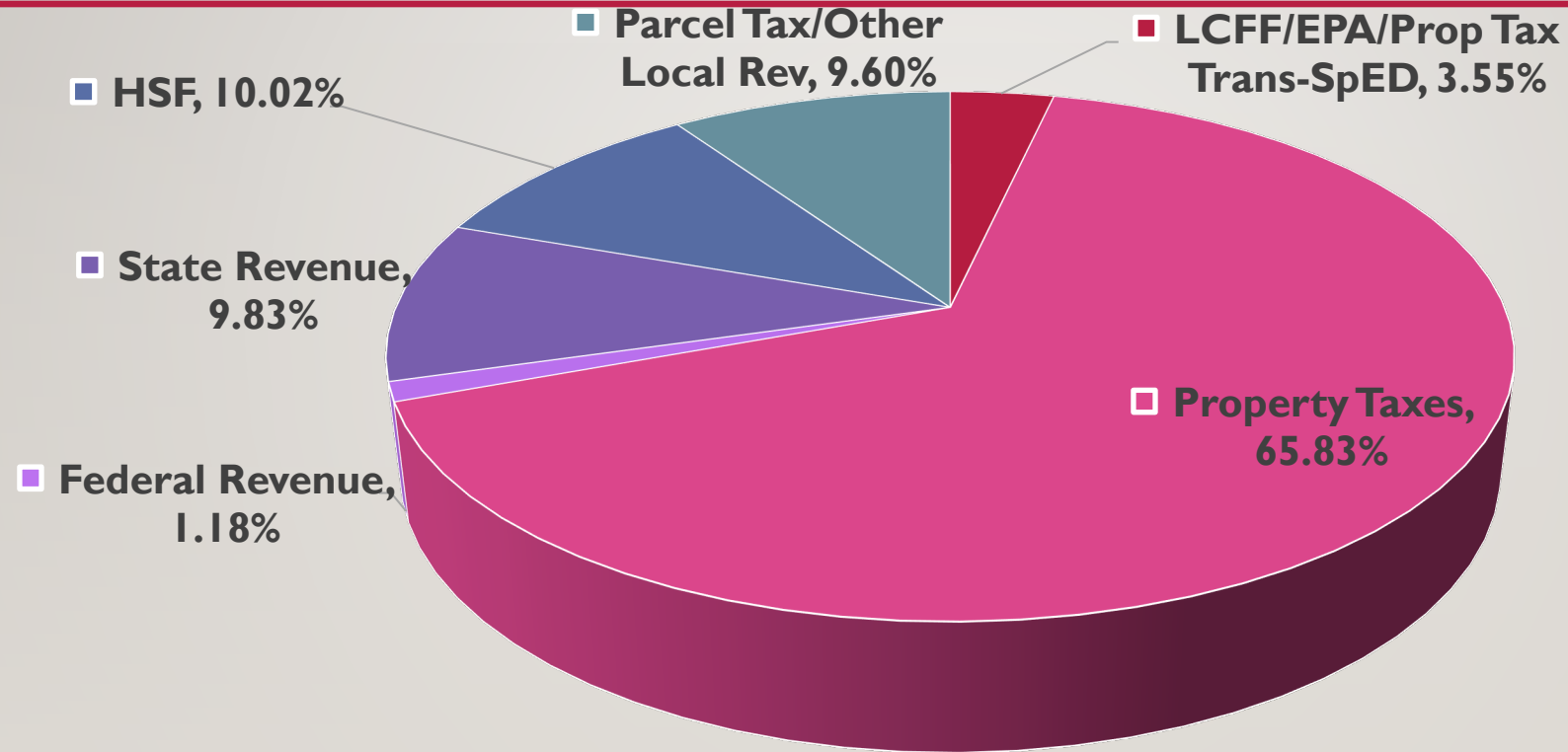
Learning Recovery Emergency Block Grant	(1,598,428)
Learning Recovery Emergency Block Grant	110,388
Expanded Learning Opportunities Grant	(27,058)
Arts, Music, Instructional Material	807,457
Educator Effectiveness	85,916

7 REVISION OF LOCAL REVENUES

Property Taxes	(231,856)
Parcel Taxes	50,000
All Other Local Revenues	13,643

8

2022-23 1ST INTERIM GENERAL FUND REVENUES



9 REVISIONS FROM 22-23 ADOPTED BUDGET TO 1ST INTERIM

Expenditures

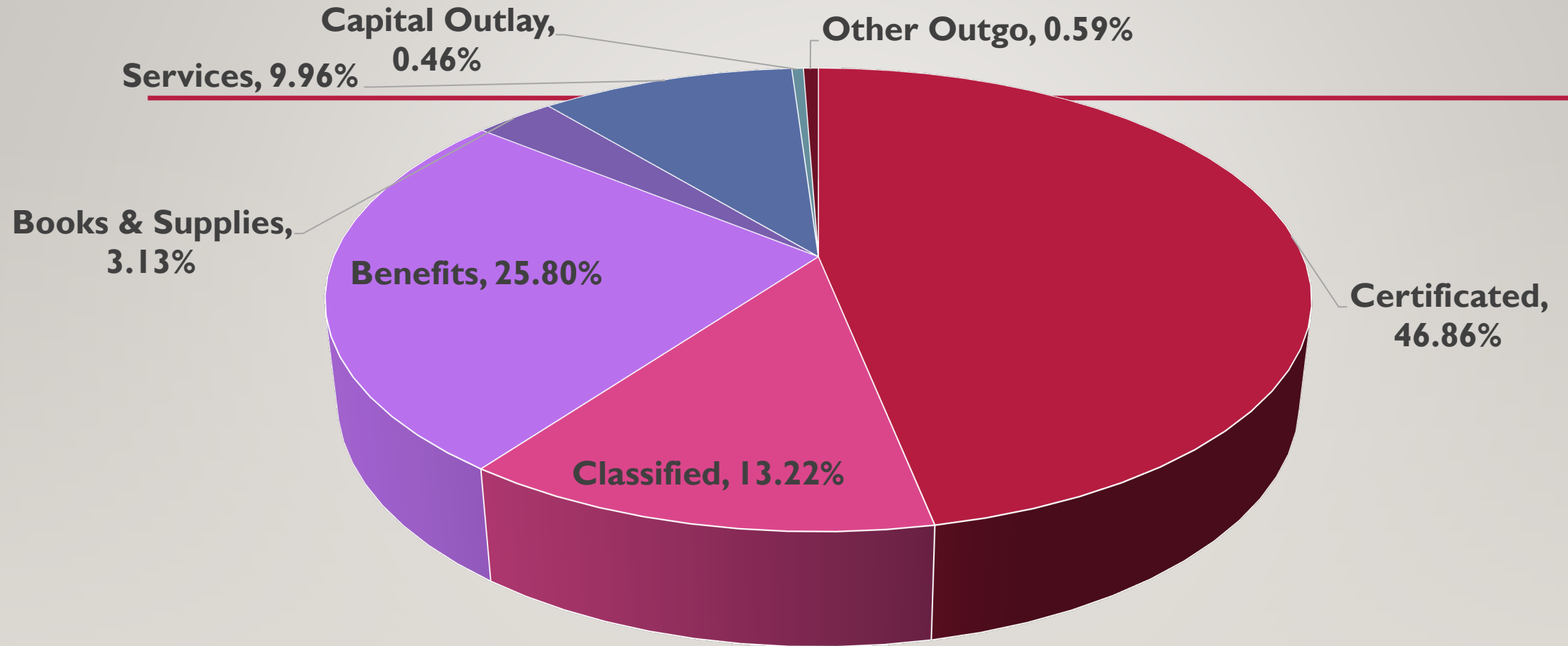
10 REVISION OF EXPENDITURES

	22-23 Adopted Budget (A)	22-23 1st Interim (B)	Revision (A-B)
Certificated Salary	17,556,727	18,391,611	(834,885)
Classified Salary	4,906,732	5,188,656	(281,923)
Employee Benefit	9,800,933	10,128,271	(327,337)

II REVISION OF EXPENDITURES

	22-23 Adopted Budget (A)	22-23 1st Interim (B)	Revision (A-B)
Books and Supplies	1,241,211	1,226,697	14,514
Services and Operating Expenditures	3,887,714	3,908,065	(20,351)
Capital Outlay	178,075	179,044	(969)
Other Outgo	227,913	229,666	(1,753)
Interfund Transfers Out	135,000	136,269	(1,269)

12 22-23 1ST INTERIM GENERAL FUND EXPENDITURES



I3 2022-23 IST INTERIM

General Fund Multi-Year Projections and Reserves

14 2022-23 1ST INTERIM GENERAL FUND MULTI-YEAR PROJECTIONS

	21-22 Unaudited Actuals	22-23 1st Interim Budget	23-24 Projected Budget	24-25 Projected Budget
Revenues	35,339,352	37,694,914	36,987,883	38,019,379
Expenditures	36,333,716	39,252,009	38,295,685	38,725,593
Surplus/Deficit	(994,364)	(1,557,095)	(1,307,802)	(706,214)
Total Transfers	(55,000)	(56,269)	(55,000)	(55,000)
End Balance Gain/Loss	(1,049,364)	(1,613,364)	(1,362,802)	(761,214)
Beginning Balance	6,595,740	5,546,377	3,933,012	2,570,211
Ending Balance	5,546,377	3,933,012	2,570,211	1,808,997

15 2022-23 1ST INTERIM GENERAL FUND RESERVES

	21-22 Unaudited Actuals	22-23 1st Interim Budget	23-24 Projected Budget	24-25 Projected Budget
6% Reserve for Economic Uncertainty	2,188,123	2,363,297	2,305,841	2,331,636
Unappropriated Ending Balance	2,567,829	(1,192)	(799,218)	(1,078,906)
Total Expenditures+ Transfer out	36,468,716	39,388,278	38,430,685	38,860,593
General Fund Reserve	13.04%	6.00%	3.92%	3.22%
Add Fund 17 Balance	588,228	593,470	598,970	604,470
Reserve with Fund 17	14.65%	7.50%	5.48%	4.78%
Add Fund 20 Balance	1,440,916	1,488,441	1,501,441	1,514,441
Reserve with Fund 17 & Fund 20	18.61%	11.28%	9.39%	8.68%

I6 2022-23 IST INTERIM

All Funds Budget at a Glance

17 2022-23 1ST INTERIM ALL FUNDS BUDGET AT A GLANCE

		Special Revenue Cafeteria	Deferred Maintenance	Special Reserve Non-Capital	Special Reserve (OPEB) Fund 20 (OPEB)	Building Fund	Capital Facilities	Special Reserve Capital	Total
Description	Fund 01	Fund 13	Fund 14	Fund 17	Fund 20 (OPEB)	Fund 21	Fund 25	Fund 40	
Beginning Fund Balances	5,546,377	18,789	0	588,228	1,440,916	0	347,662	91,459	8,033,430
Revenues	37,694,914	555,427	100,000	5,242	12,526	12,212	172,938	2,446	38,555,705
Transfers In	80,000	101,269			35,000				216,269
Other Sources						33,701,500			33,701,500
Total Sources of Funds	37,774,914	656,696	100,000	5,242	47,526	33,713,712	172,938	2,446	72,473,474
Expenditures	39,252,009	656,604				6,076	7,000		39,921,690
Transfers Out	136,269							80,000	216,269
Total Uses of Funds	39,388,278	656,604	0	0	0	6,076	7,000	80,000	40,137,959
Ending Balance Gain/Loss	(1,613,364)	92	100,000	5,242	47,526	33,707,636	165,938	(77,554)	32,335,515
Ending Fund Balance	3,933,012	18,880	100,000	593,470	1,488,441	33,707,636	513,600	13,905	40,368,945

18 AVERAGE DAILY ATTENDANCE (ADA)

Year	ADA	Change from Prior Year
•2014-15 P-2:	1,504.88	
•2015-16 P-2:	1,461.30	(44)
•2016-17 P-2:	1,429.22	(32)
•2017-18 P-2:	1,353.99	(75)
•2018-19 P-2:	1,307.43	(47)
•2019-20 P-2:	1,243.78	(64)
•2020-21 P-2:	1,243.78	0
•2021-22 P-2:	1,212.26	(32)
•Projected 22-23 ADA	1,242.71	30

19 CALSTRS EMPLOYER RATE INCREASE COST 2015-16 TO 2024-25

Year	CalSTRS Rate	Rate Increase per Year	CalSTRS Creditable Earnings	CalSTRS Cost Increase per Year
2015-16	10.73%			
2016-17	12.58%	1.85%	14,072,042	260,333
2017-18	14.43%	1.85%	13,888,999	513,893
2018-19	16.28%	1.85%	14,437,119	801,260
2019-20	17.10%	0.82%	14,647,473	933,044
2020-21	16.15%	-0.95%	15,878,198	860,598
2021-22	16.92%	0.77%	17,048,922	1,055,328
2022-23	19.10%	2.18%	17,048,922	1,426,995
2023-24	19.10%	0.00%	17,048,922	1,426,995
2024-25	19.10%	0.00%	17,048,922	1,426,995
			Total	8,705,441

20 CALPERS EMPLOYER RATE INCREASE COST 2015-16 TO 2024-25

Year	CalPERS Rate	Rate Increase per Year	CalPERS Creditable Earnings	CalPERS Cost Increase per Year
2015-16	11.85%			
2016-17	13.89%	2.04%	3,196,963	65,250
2017-18	15.53%	1.64%	3,242,762	119,463
2018-19	18.06%	2.53%	3,516,905	218,576
2019-20	19.72%	1.66%	4,121,412	324,520
2020-21	20.70%	0.98%	4,125,617	365,241
2021-22	22.91%	2.21%	4,333,683	479,435
2022-23	25.37%	2.46%	4,333,683	586,044
2023-24	25.20%	-0.17%	4,333,683	578,677
2024-25	24.60%	-0.60%	4,333,683	552,675
			Total	3,289,880

CALSTRS & CALPERS EMPLOYER RATE INCREASE COST 2015-16 THROUGH 2024-25

Year	Combined Cost Increase per Year
2015-16	
2016-17	325,583
2017-18	633,356
2018-19	1,019,836
2019-20	1,257,564
2020-21	1,225,839
2021-22	1,534,764
2022-23	2,013,039
2023-24	2,005,671
2024-25	1,979,669
Total	11,995,321

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: Haroldomagno
District Superintendent or Designee

Date: 12/15/2022

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 42130)

Meeting Date: December 14, 2022

Signed: [Signature]
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Joyce Shen

Telephone: (650) 548-4203

Title: Chief Business Official

E-mail: jshen@hcsdk8.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?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

G = General
Ledger Data; S =
Supplemental
Data

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

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

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

HILLSBOROUGH CITY SCHOOL DISTRICT
2022-23 First Interim Budget General Fund Multi-Year Projections

	21-22 Actuals			22-23 First Interim Budget			23-24 Projected Budget			24-25 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenues												
Property Taxes/EPA/LCFF	23,865,550.28	886,370.96	24,751,921.24	25,235,726.00	916,251.95	26,151,977.95	26,429,282.60	916,251.95	27,345,534.55	27,431,870.14	916,251.95	28,348,122.09
Federal Revenue		658,847.45	658,847.45	52,700.74	390,798.04	443,498.78		325,501.95	325,501.95		325,501.95	325,501.95
State Revenue	292,358.15	2,877,636.30	3,169,994.45	298,126.32	3,407,640.15	3,705,766.47	296,554.32	2,212,842.50	2,509,396.82	296,554.32	2,212,842.50	2,509,396.82
Local Revenue	4,117,386.39	2,641,202.87	6,758,589.26	4,450,576.19	2,943,094.52	7,393,670.71	3,956,394.91	2,851,055.00	6,807,449.91	3,968,447.03	2,867,911.00	6,836,358.03
Other Sources			-			-			-			-
Total Income	28,275,294.82	7,064,057.58	35,339,352.40	30,037,129.25	7,657,784.66	37,694,913.91	30,682,231.83	6,305,651.40	36,987,883.23	31,696,871.49	6,322,507.40	38,019,378.89
Expenditure	19,980,133.40							46,409.21			20,778.66	
								170,844.34			30,821.00	
Certificated	12,787,662.55	4,584,862.15	17,372,524.70	13,576,379.83	4,815,231.32	18,391,611.15	13,750,552.27	4,644,386.98	18,394,939.25	13,904,248.27	4,675,207.98	18,579,456.25
Classified	2,354,202.31	2,174,667.53	4,528,869.84	2,667,291.01	2,521,364.49	5,188,655.50	2,618,362.00	2,474,955.28	5,093,317.28	2,647,048.00	2,495,733.94	5,142,781.94
Benefits	4,838,268.54	4,273,546.19	9,111,814.73	5,421,185.78	4,707,084.85	10,128,270.63	5,400,147.51	4,644,516.17	10,044,663.68	5,398,541.51	4,611,377.51	10,009,919.02
Books & Supplies	894,329.67	292,921.70	1,187,251.37	926,839.89	299,856.85	1,226,696.74	896,126.85	211,082.47	1,107,209.32	1,071,126.85	211,082.47	1,282,209.32
Services	1,985,695.15	1,538,057.34	3,523,752.49	2,209,365.52	1,698,699.54	3,908,065.06	1,825,440.68	1,602,201.78	3,427,642.46	1,831,376.50	1,601,936.78	3,433,313.28
Capital Outlay	396,361.34	56,223.13	452,584.47	82,575.91	96,467.88	179,043.79			-		50,000.00	50,000.00
Other Outgo	125,481.79	31,436.80	156,918.59	105,746.02	123,920.10	229,666.12	129,542.86	98,370.00	227,912.86	129,542.86	98,370.00	227,912.86
Other Uses			-			-			-			-
Total Expenditures	23,382,001.35	12,951,714.84	36,333,716.19	24,989,383.96	14,262,625.03	39,252,008.99	24,620,172.17	13,675,512.68	38,295,684.85	24,981,883.99	13,743,708.68	38,725,592.67
Revenues less Expenses	4,893,293.47	(5,887,657.26)	(994,363.79)	5,047,745.29	(6,604,840.37)	(1,557,095.08)	6,062,059.66	(7,369,861.28)	(1,307,801.62)	6,714,987.50	(7,421,201.28)	(706,213.78)
Interfund Transfers												
Transfers from Fund 40	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00	80,000.00		80,000.00
Transfers to Fund 13	(100,000.00)		(100,000.00)	(101,269.15)		(101,269.15)	(100,000.00)		(100,000.00)	(100,000.00)		(100,000.00)
Transfers to Fund 20	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)	(35,000.00)		(35,000.00)
Contributions to Restricted	(6,044,616.88)	6,044,616.88	-	(7,385,322.98)	7,385,322.98	-	(6,862,541.28)	6,862,541.28	-	(6,913,881.28)	6,913,881.28	-
Total Transfers	(6,099,616.88)	6,044,616.88	(55,000.00)	(7,441,592.13)	7,385,322.98	(56,269.15)	(6,917,541.28)	6,862,541.28	(55,000.00)	(6,968,881.28)	6,913,881.28	(55,000.00)
End Balance GAIN/LOSS	(1,206,323.41)	156,959.62	(1,049,363.79)	(2,393,846.84)	780,482.61	(1,613,364.23)	(855,481.62)	(507,320.00)	(1,362,801.62)	(253,893.78)	(507,320.00)	(761,213.78)
Fund Balance												
Beginning Balance	6,431,659.68	164,080.72	6,595,740.40	5,225,336.27	321,040.34	5,546,376.61	2,831,489.43	1,101,522.95	3,933,012.38	1,976,007.81	594,202.95	2,570,210.76
Revolving Cash	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00	5,000.00		5,000.00
Prepaid Expenses	198,198.68		198,198.68	198,198.68		198,198.68	198,198.68		198,198.68	198,198.68		198,198.68
Restricted Balances		321,040.34	321,040.34		1,101,522.95	1,101,522.95		594,202.95	594,202.95		86,882.95	86,882.95
Sick Banks/Vacation Accruals	266,186.11		266,186.11	266,186.11		266,186.11	266,186.11		266,186.11	266,186.11		266,186.11
6% Reserve for Economic Uncertainty	2,188,122.97		2,188,122.97	2,363,296.69		2,363,296.69	2,305,841.09		2,305,841.09	2,331,635.56		2,331,635.56
Unappropriated Ending Balance	2,567,828.51		2,567,828.51	(1,192.05)		(1,192.05)	(799,218.07)		(799,218.07)	(1,078,906.32)		(1,078,906.32)
Ending Balance	5,225,336.27	321,040.34	5,546,376.61	2,831,489.43	1,101,522.95	3,933,012.38	1,976,007.81	594,202.95	2,570,210.76	1,722,114.03	86,882.95	1,808,996.98

Hillsborough City School District
2022-23 First Interim Budget All Funds at a Glance

Description	General Fund 01	Special Revenue Cafeteria Fund 13	Deferred Maintenance Fund 14	Special Reserve Non-Capital Fund 17	Special Reserve (OPEB) Fund 20 (OPEB)	Building Fund Fund 21	Capital Facilities Fund 25	Special Reserve Capital Fund 40	Total
Beginning Fund Balances	5,546,376.61	18,788.70	-	588,228.49	1,440,915.50	-	347,661.99	91,458.65	8,033,429.94
<u>Sources of Funds</u>									
Revenues	37,694,913.91	555,426.77	100,000.00	5,241.83	12,525.68	12,211.91	172,938.33	2,446.12	38,555,704.55
Transfers In	80,000.00	101,269.15			35,000.00				216,269.15
Other Sources						33,701,500.00			33,701,500.00
Total Sources of Funds	37,774,913.91	656,695.92	100,000.00	5,241.83	47,525.68	33,713,711.91	172,938.33	2,446.12	72,473,473.70
<u>Uses of Funds</u>									
Expenditures	39,252,008.99	656,604.40				6,076.25	7,000.00		39,921,689.64
Transfers Out	136,269.15							80,000.00	216,269.15
Other Uses									-
Total Uses of Funds	39,388,278.14	656,604.40	-	-	-	6,076.25	7,000.00	80,000.00	40,137,958.79
Net Sources (Uses) of Funds	(1,613,364.23)	91.52	100,000.00	5,241.83	47,525.68	33,707,635.66	165,938.33	(77,553.88)	32,335,514.91
Ending Fund Balance	3,933,012.38	18,880.22	100,000.00	593,470.32	1,488,441.18	33,707,635.66	513,600.32	13,904.77	40,368,944.85
<u>Components of Ending Fund Balances:</u>									
Revolving Cash	5,000.00								5,000.00
Prepaid Expenses	198,198.68								198,198.68
Restricted Balance	1,101,522.95					33,707,635.66	513,600.32		35,322,758.93
Sick Banks/Vacation Accruals	266,186.11								266,186.11
Site/Program Carryovers									-
Other Committed/Assigned		18,880.22	100,000.00		1,488,441.18			13,904.77	1,621,226.17
6% Reserve for Economic Uncertainty	2,363,296.69			593,470.32					2,956,767.01
Unappropriated Ending Balance	(1,192.05)								(1,192.05)
Ending Balance	3,933,012.38	18,880.22	100,000.00	593,470.32	1,488,441.18	33,707,635.66	513,600.32	13,904.77	40,368,944.85

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	25,467,582.05	25,467,582.05	1,024,852.77	25,235,726.00	(231,856.05)	-0.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	52,700.74	52,700.74	New
3) Other State Revenue		8300-8599	1,896,554.32	1,896,554.32	3,662.97	298,126.32	(1,598,428.00)	-84.3%
4) Other Local Revenue		8600-8799	4,495,559.74	4,495,559.74	1,577,985.98	4,450,576.19	(44,983.55)	-1.0%
5) TOTAL, REVENUES			31,859,696.11	31,859,696.11	2,606,501.72	30,037,129.25		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,009,197.83	13,009,197.83	3,043,521.51	13,576,379.83	(567,182.00)	-4.4%
2) Classified Salaries		2000-2999	2,539,425.00	2,539,425.00	791,523.74	2,667,291.01	(127,866.01)	-5.0%
3) Employee Benefits		3000-3999	5,261,847.05	5,261,847.05	1,311,087.13	5,421,185.78	(159,338.73)	-3.0%
4) Books and Supplies		4000-4999	917,906.31	917,906.31	395,605.93	926,839.89	(8,933.58)	-1.0%
5) Services and Other Operating Expenditures		5000-5999	2,180,480.79	2,180,480.79	912,543.93	2,209,365.52	(28,884.73)	-1.3%
6) Capital Outlay		6000-6999	81,607.00	81,607.00	82,575.91	82,575.91	(968.91)	-1.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	129,542.86	129,542.86	20,421.69	105,746.02	23,796.84	18.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,120,006.84	24,120,006.84	6,557,279.84	24,989,383.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,739,689.27	7,739,689.27	(3,950,778.12)	5,047,745.29		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
b) Transfers Out		7600-7629	135,000.00	135,000.00	0.00	136,269.15	(1,269.15)	-0.9%
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	(6,923,335.16)	(6,923,335.16)	0.00	(7,385,322.98)	(461,987.82)	6.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,978,335.16)	(6,978,335.16)	0.00	(7,441,592.13)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			761,354.11	761,354.11	(3,950,778.12)	(2,393,846.84)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,225,336.27	5,225,336.27		5,225,336.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,225,336.27	5,225,336.27		5,225,336.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,225,336.27	5,225,336.27		5,225,336.27		
2) Ending Balance, June 30 (E + F1e)			5,986,690.38	5,986,690.38		2,831,489.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	171,486.15	171,486.15		198,198.68		
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	339,997.15	339,997.15		266,186.11		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,276,058.27	2,276,058.27		2,362,104.64		
Unassigned/Unappropriated Amount		9790	3,194,148.81	3,194,148.81		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	172,044.00	172,044.00	103,228.00	172,044.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	248,756.00	248,756.00	62,175.00	248,756.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	72,942.00	72,942.00	0.00	69,350.00	(3,592.00)	-4.9%
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	24,099,043.15	24,099,043.15	0.00	23,871,132.00	(227,911.15)	-0.9%
Unsecured Roll Taxes		8042	886,566.38	886,566.38	851,128.91	866,123.00	(20,443.38)	-2.3%
Prior Years' Taxes		8043	(11,769.48)	(11,769.48)	8,320.86	8,321.00	20,090.48	-170.7%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			25,467,582.05	25,467,582.05	1,024,852.77	25,235,726.00	(231,856.05)	-0.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,467,582.05	25,467,582.05	1,024,852.77	25,235,726.00	(231,856.05)	-0.9%

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)
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	52,700.74	52,700.74	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	52,700.74	52,700.74	New
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,640,784.00	1,640,784.00	0.00	42,356.00	(1,598,428.00)	-97.4%
Lottery - Unrestricted and Instructional Materials		8560	212,323.00	212,323.00	3,662.97	212,323.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	43,447.32	43,447.32	0.00	43,447.32	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,896,554.32	1,896,554.32	3,662.97	298,126.32	(1,598,428.00)	-84.3%
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	51,787.00	51,787.00	15,099.18	51,787.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	449,702.21	449,702.21	0.00	449,702.21	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	3,994,070.53	3,994,070.53	1,562,886.80	3,949,086.98	(44,983.55)	-1.1%
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			4,495,559.74	4,495,559.74	1,577,985.98	4,450,576.19	(44,983.55)	-1.0%
TOTAL, REVENUES			31,859,696.11	31,859,696.11	2,606,501.72	30,037,129.25	(1,822,566.86)	-5.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,130,914.83	10,130,914.83	2,166,446.70	10,696,583.83	(565,669.00)	-5.6%
Certificated Pupil Support Salaries		1200	950,983.00	950,983.00	210,264.49	952,496.00	(1,513.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,927,300.00	1,927,300.00	666,810.32	1,927,300.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,009,197.83	13,009,197.83	3,043,521.51	13,576,379.83	(567,182.00)	-4.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	303,165.00	303,165.00	62,791.33	311,781.59	(8,616.59)	-2.8%
Classified Support Salaries		2200	738,458.00	738,458.00	271,996.13	782,550.39	(44,092.39)	-6.0%
Classified Supervisors' and Administrators' Salaries		2300	401,429.00	401,429.00	138,573.52	419,790.93	(18,361.93)	-4.6%
Clerical, Technical and Office Salaries		2400	1,096,373.00	1,096,373.00	318,162.76	1,153,168.10	(56,795.10)	-5.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,539,425.00	2,539,425.00	791,523.74	2,667,291.01	(127,866.01)	-5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,392,713.95	2,392,713.95	570,778.58	2,461,314.52	(68,600.57)	-2.9%
PERS		3201-3202	646,190.00	646,190.00	200,274.66	670,274.40	(24,084.40)	-3.7%
OASDI/Medicare/Alternative		3301-3302	427,222.69	427,222.69	102,563.35	440,314.44	(13,091.75)	-3.1%
Health and Welfare Benefits		3401-3402	1,099,665.96	1,099,665.96	264,341.73	1,136,217.05	(36,551.09)	-3.3%
Unemployment Insurance		3501-3502	79,789.91	79,789.91	18,692.36	82,327.19	(2,537.28)	-3.2%
Workers' Compensation		3601-3602	363,736.54	363,736.54	86,567.92	375,726.80	(11,990.26)	-3.3%
OPEB, Allocated		3701-3702	187,648.00	187,648.00	52,040.44	190,003.09	(2,355.09)	-1.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	64,880.00	64,880.00	15,828.09	65,008.29	(128.29)	-0.2%
TOTAL, EMPLOYEE BENEFITS			5,261,847.05	5,261,847.05	1,311,087.13	5,421,185.78	(159,338.73)	-3.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	22,205.26	22,205.26	1,936.31	21,579.10	626.16	2.8%
Materials and Supplies		4300	688,806.22	688,806.22	336,577.76	786,233.34	(97,427.12)	-14.1%
Noncapitalized Equipment		4400	206,894.83	206,894.83	57,091.86	119,027.45	87,867.38	42.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			917,906.31	917,906.31	395,605.93	926,839.89	(8,933.58)	-1.0%
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	77,232.39	77,232.39	25,789.76	77,724.39	(492.00)	-0.6%
Dues and Memberships		5300	47,153.88	47,153.88	41,005.08	47,153.88	0.00	0.0%
Insurance		5400-5450	153,600.42	153,600.42	213,042.35	213,042.35	(59,441.93)	-38.7%
Operations and Housekeeping Services		5500	571,957.92	571,957.92	167,639.31	571,957.92	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,765.17	90,765.17	35,834.21	90,067.92	697.25	0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,188,144.32	1,188,144.32	416,289.08	1,087,709.09	100,435.23	8.5%
Communications		5900	51,626.69	51,626.69	12,944.14	121,709.97	(70,083.28)	-135.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,180,480.79	2,180,480.79	912,543.93	2,209,365.52	(28,884.73)	-1.3%
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	81,607.00	81,607.00	79,479.14	79,479.14	2,127.86	2.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	3,096.77	3,096.77	(3,096.77)	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			81,607.00	81,607.00	82,575.91	82,575.91	(968.91)	-1.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
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	69,465.86	69,465.86	2,194.02	45,670.02	23,795.84	34.3%
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	57,077.00	57,077.00	18,227.67	57,076.00	1.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			129,542.86	129,542.86	20,421.69	105,746.02	23,796.84	18.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,120,006.84	24,120,006.84	6,557,279.84	24,989,383.96	(869,377.12)	-3.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	80,000.00	80,000.00	0.00	80,000.00	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			80,000.00	80,000.00	0.00	80,000.00	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	35,000.00	35,000.00	0.00	35,000.00	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	100,000.00	100,000.00	0.00	101,269.15	(1,269.15)	-1.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			135,000.00	135,000.00	0.00	136,269.15	(1,269.15)	-0.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(6,923,335.16)	(6,923,335.16)	0.00	(7,385,322.98)	(461,987.82)	6.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,923,335.16)	(6,923,335.16)	0.00	(7,385,322.98)	(461,987.82)	6.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,978,335.16)	(6,978,335.16)	0.00	(7,441,592.13)	(463,256.97)	6.6%

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	916,251.95	916,251.95	4,526.88	916,251.95	0.00	0.0%
2) Federal Revenue		8100-8299	325,501.95	325,501.95	62,217.94	390,798.04	65,296.09	20.1%
3) Other State Revenue		8300-8599	2,288,720.50	2,288,720.50	317,039.70	3,407,640.15	1,118,919.65	48.9%
4) Other Local Revenue		8600-8799	2,834,468.00	2,834,468.00	71,074.20	2,943,094.52	108,626.52	3.8%
5) TOTAL, REVENUES			6,364,942.40	6,364,942.40	454,858.72	7,657,784.66		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,547,528.75	4,547,528.75	921,327.62	4,815,231.32	(267,702.57)	-5.9%
2) Classified Salaries		2000-2999	2,367,307.25	2,367,307.25	645,238.31	2,521,364.49	(154,057.24)	-6.5%
3) Employee Benefits		3000-3999	4,539,086.25	4,539,086.25	587,029.91	4,707,084.85	(167,998.60)	-3.7%
4) Books and Supplies		4000-4999	323,304.47	323,304.47	140,247.70	299,856.85	23,447.62	7.3%
5) Services and Other Operating Expenditures		5000-5999	1,707,232.98	1,707,232.98	296,359.41	1,698,699.54	8,533.44	0.5%
6) Capital Outlay		6000-6999	96,467.88	96,467.88	43,860.63	96,467.88	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	98,370.00	98,370.00	27,980.40	123,920.10	(25,550.10)	-26.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,679,297.58	13,679,297.58	2,662,043.98	14,262,625.03		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,314,355.18)	(7,314,355.18)	(2,207,185.26)	(6,604,840.37)		
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	6,923,335.16	6,923,335.16	0.00	7,385,322.98	461,987.82	6.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,923,335.16	6,923,335.16	0.00	7,385,322.98		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(391,020.02)	(391,020.02)	(2,207,185.26)	780,482.61		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	321,040.34	321,040.34		321,040.34	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			321,040.34	321,040.34		321,040.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			321,040.34	321,040.34		321,040.34		
2) Ending Balance, June 30 (E + F1e)			(69,979.68)	(69,979.68)		1,101,522.95		
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	247,016.31	247,016.31		1,101,522.95		
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	(316,995.99)	(316,995.99)		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	916,251.95	916,251.95	4,526.88	916,251.95	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			916,251.95	916,251.95	4,526.88	916,251.95	0.00	0.0%
FEDERAL REVENUE								

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)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	259,055.88	259,055.88	0.00	259,055.88	0.00	0.0%
Special Education Discretionary Grants		8182	6,762.07	6,762.07	0.00	21,218.47	14,456.40	213.8%
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	30,206.00	30,206.00	12,937.25	30,206.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	17,372.00	17,372.00	0.00	17,372.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	2,106.00	2,106.00	0.00	3,128.00	1,022.00	48.5%
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	10,000.00	10,000.00	0.00	10,000.00	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	0.00	0.00	49,280.69	49,817.69	49,817.69	New
TOTAL, FEDERAL REVENUE			325,501.95	325,501.95	62,217.94	390,798.04	65,296.09	20.1%
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	65,758.50	65,758.50	4,023.05	65,758.50	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,500.00	1,500.00	0.00	1,500.00	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	2,221,462.00	2,221,462.00	313,016.65	3,340,381.65	1,118,919.65	50.4%
TOTAL, OTHER STATE REVENUE			2,288,720.50	2,288,720.50	317,039.70	3,407,640.15	1,118,919.65	48.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,436,336.00	2,436,336.00	0.00	2,486,336.00	50,000.00	2.1%
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	109,000.00	109,000.00	50,420.68	109,000.00	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%

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)
All Other Local Revenue		8699	289,132.00	289,132.00	20,653.52	347,758.52	58,626.52	20.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			2,834,468.00	2,834,468.00	71,074.20	2,943,094.52	108,626.52	3.8%
TOTAL, REVENUES			6,364,942.40	6,364,942.40	454,858.72	7,657,784.66	1,292,842.26	20.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,340,472.75	4,340,472.75	849,088.30	4,612,375.32	(271,902.57)	-6.3%
Certificated Pupil Support Salaries		1200	2,388.00	2,388.00	0.00	1,488.00	900.00	37.7%
Certificated Supervisors' and Administrators' Salaries		1300	204,668.00	204,668.00	72,239.32	201,368.00	3,300.00	1.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,547,528.75	4,547,528.75	921,327.62	4,815,231.32	(267,702.57)	-5.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,853,855.25	1,853,855.25	474,851.74	1,993,815.05	(139,959.80)	-7.5%
Classified Support Salaries		2200	215,197.00	215,197.00	67,314.69	221,859.93	(6,662.93)	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	202,209.00	202,209.00	71,041.32	202,209.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	96,046.00	96,046.00	32,030.56	103,480.51	(7,434.51)	-7.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,367,307.25	2,367,307.25	645,238.31	2,521,364.49	(154,057.24)	-6.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,828,345.71	2,828,345.71	175,739.29	2,910,981.09	(82,635.38)	-2.9%
PERS		3201-3202	579,464.08	579,464.08	159,838.89	620,439.79	(40,975.71)	-7.1%
OASDI/Medicare/Alternative		3301-3302	249,550.09	249,550.09	59,466.23	263,914.19	(14,364.10)	-5.8%
Health and Welfare Benefits		3401-3402	621,864.33	621,864.33	130,991.19	645,134.33	(23,270.00)	-3.7%
Unemployment Insurance		3501-3502	34,229.95	34,229.95	7,570.54	36,154.36	(1,924.41)	-5.6%
Workers' Compensation		3601-3602	160,601.13	160,601.13	35,060.34	169,316.04	(8,714.91)	-5.4%
OPEB, Allocated		3701-3702	38,291.99	38,291.99	10,488.00	39,198.96	(906.97)	-2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	26,738.97	26,738.97	7,875.43	21,946.09	4,792.88	17.9%
TOTAL, EMPLOYEE BENEFITS			4,539,086.25	4,539,086.25	587,029.91	4,707,084.85	(167,998.60)	-3.7%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	22,170.52	22,170.52	30,500.99	38,549.91	(16,379.39)	-73.9%
Books and Other Reference Materials		4200	93,711.52	93,711.52	0.00	319.92	93,391.60	99.7%
Materials and Supplies		4300	176,922.43	176,922.43	95,265.42	224,771.83	(47,849.40)	-27.0%
Noncapitalized Equipment		4400	30,500.00	30,500.00	14,481.29	36,215.19	(5,715.19)	-18.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			323,304.47	323,304.47	140,247.70	299,856.85	23,447.62	7.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	195,270.00	195,270.00	0.00	195,270.00	0.00	0.0%
Travel and Conferences		5200	23,258.90	23,258.90	19,492.28	40,663.15	(17,404.25)	-74.8%
Dues and Memberships		5300	2,032.57	2,032.57	1,744.88	2,032.57	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	346,390.00	346,390.00	95,458.85	346,390.00	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	1,140,171.51	1,140,171.51	179,663.40	1,114,233.82	25,937.69	2.3%
Communications		5900	110.00	110.00	0.00	110.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,707,232.98	1,707,232.98	296,359.41	1,698,699.54	8,533.44	0.5%
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	96,467.88	96,467.88	43,860.63	96,467.88	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			96,467.88	96,467.88	43,860.63	96,467.88	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	98,370.00	98,370.00	2,430.30	98,370.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	25,550.10	25,550.10	(25,550.10)	New
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)			98,370.00	98,370.00	27,980.40	123,920.10	(25,550.10)	-26.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,679,297.58	13,679,297.58	2,662,043.98	14,262,625.03	(583,327.45)	-4.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
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	6,923,335.16	6,923,335.16	0.00	7,385,322.98	461,987.82	6.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,923,335.16	6,923,335.16	0.00	7,385,322.98	461,987.82	6.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,923,335.16	6,923,335.16	0.00	7,385,322.98	(461,987.82)	-6.7%

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	26,383,834.00	26,383,834.00	1,029,379.65	26,151,977.95	(231,856.05)	-0.9%
2) Federal Revenue		8100-8299	325,501.95	325,501.95	62,217.94	443,498.78	117,996.83	36.3%
3) Other State Revenue		8300-8599	4,185,274.82	4,185,274.82	320,702.67	3,705,766.47	(479,508.35)	-11.5%
4) Other Local Revenue		8600-8799	7,330,027.74	7,330,027.74	1,649,060.18	7,393,670.71	63,642.97	0.9%
5) TOTAL, REVENUES			38,224,638.51	38,224,638.51	3,061,360.44	37,694,913.91		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,556,726.58	17,556,726.58	3,964,849.13	18,391,611.15	(834,884.57)	-4.8%
2) Classified Salaries		2000-2999	4,906,732.25	4,906,732.25	1,436,762.05	5,188,655.50	(281,923.25)	-5.7%
3) Employee Benefits		3000-3999	9,800,933.30	9,800,933.30	1,898,117.04	10,128,270.63	(327,337.33)	-3.3%
4) Books and Supplies		4000-4999	1,241,210.78	1,241,210.78	535,853.63	1,226,696.74	14,514.04	1.2%
5) Services and Other Operating Expenditures		5000-5999	3,887,713.77	3,887,713.77	1,208,903.34	3,908,065.06	(20,351.29)	-0.5%
6) Capital Outlay		6000-6999	178,074.88	178,074.88	126,436.54	179,043.79	(968.91)	-0.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	227,912.86	227,912.86	48,402.09	229,666.12	(1,753.26)	-0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,799,304.42	37,799,304.42	9,219,323.82	39,252,008.99		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			425,334.09	425,334.09	(6,157,963.38)	(1,557,095.08)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
b) Transfers Out		7600-7629	135,000.00	135,000.00	0.00	136,269.15	(1,269.15)	-0.9%
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			(55,000.00)	(55,000.00)	0.00	(56,269.15)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			370,334.09	370,334.09	(6,157,963.38)	(1,613,364.23)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,546,376.61	5,546,376.61		5,546,376.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,546,376.61	5,546,376.61		5,546,376.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,546,376.61	5,546,376.61		5,546,376.61		
2) Ending Balance, June 30 (E + F1e)			5,916,710.70	5,916,710.70		3,933,012.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	171,486.15	171,486.15		198,198.68		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	247,016.31	247,016.31		1,101,522.95		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	339,997.15	339,997.15		266,186.11		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,276,058.27	2,276,058.27		2,362,104.64		
Unassigned/Unappropriated Amount		9790	2,877,152.82	2,877,152.82		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	172,044.00	172,044.00	103,228.00	172,044.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	248,756.00	248,756.00	62,175.00	248,756.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	72,942.00	72,942.00	0.00	69,350.00	(3,592.00)	-4.9%
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	24,099,043.15	24,099,043.15	0.00	23,871,132.00	(227,911.15)	-0.9%
Unsecured Roll Taxes		8042	886,566.38	886,566.38	851,128.91	866,123.00	(20,443.38)	-2.3%
Prior Years' Taxes		8043	(11,769.48)	(11,769.48)	8,320.86	8,321.00	20,090.48	-170.7%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			25,467,582.05	25,467,582.05	1,024,852.77	25,235,726.00	(231,856.05)	-0.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	916,251.95	916,251.95	4,526.88	916,251.95	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			26,383,834.00	26,383,834.00	1,029,379.65	26,151,977.95	(231,856.05)	-0.9%
FEDERAL REVENUE								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	259,055.88	259,055.88	0.00	259,055.88	0.00	0.0%
Special Education Discretionary Grants		8182	6,762.07	6,762.07	0.00	21,218.47	14,456.40	213.8%
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	30,206.00	30,206.00	12,937.25	30,206.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	17,372.00	17,372.00	0.00	17,372.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	2,106.00	2,106.00	0.00	3,128.00	1,022.00	48.5%
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	10,000.00	10,000.00	0.00	10,000.00	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	0.00	0.00	49,280.69	102,518.43	102,518.43	New
TOTAL, FEDERAL REVENUE			325,501.95	325,501.95	62,217.94	443,498.78	117,996.83	36.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,640,784.00	1,640,784.00	0.00	42,356.00	(1,598,428.00)	-97.4%
Lottery - Unrestricted and Instructional Materials		8560	278,081.50	278,081.50	7,686.02	278,081.50	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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	1,500.00	1,500.00	0.00	1,500.00	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	2,264,909.32	2,264,909.32	313,016.65	3,383,828.97	1,118,919.65	49.4%
TOTAL, OTHER STATE REVENUE			4,185,274.82	4,185,274.82	320,702.67	3,705,766.47	(479,508.35)	-11.5%
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	2,436,336.00	2,436,336.00	0.00	2,486,336.00	50,000.00	2.1%
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	51,787.00	51,787.00	15,099.18	51,787.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	109,000.00	109,000.00	50,420.68	109,000.00	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	449,702.21	449,702.21	0.00	449,702.21	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	4,283,202.53	4,283,202.53	1,583,540.32	4,296,845.50	13,642.97	0.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			7,330,027.74	7,330,027.74	1,649,060.18	7,393,670.71	63,642.97	0.9%
TOTAL, REVENUES			38,224,638.51	38,224,638.51	3,061,360.44	37,694,913.91	(529,724.60)	-1.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	14,471,387.58	14,471,387.58	3,015,535.00	15,308,959.15	(837,571.57)	-5.8%
Certificated Pupil Support Salaries		1200	953,371.00	953,371.00	210,264.49	953,984.00	(613.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,131,968.00	2,131,968.00	739,049.64	2,128,668.00	3,300.00	0.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			17,556,726.58	17,556,726.58	3,964,849.13	18,391,611.15	(834,884.57)	-4.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,157,020.25	2,157,020.25	537,643.07	2,305,596.64	(148,576.39)	-6.9%
Classified Support Salaries		2200	953,655.00	953,655.00	339,310.82	1,004,410.32	(50,755.32)	-5.3%
Classified Supervisors' and Administrators' Salaries		2300	603,638.00	603,638.00	209,614.84	621,999.93	(18,361.93)	-3.0%
Clerical, Technical and Office Salaries		2400	1,192,419.00	1,192,419.00	350,193.32	1,256,648.61	(64,229.61)	-5.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,906,732.25	4,906,732.25	1,436,762.05	5,188,655.50	(281,923.25)	-5.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,221,059.66	5,221,059.66	746,517.87	5,372,295.61	(151,235.95)	-2.9%
PERS		3201-3202	1,225,654.08	1,225,654.08	360,113.55	1,290,714.19	(65,060.11)	-5.3%
OASDI/Medicare/Alternative		3301-3302	676,772.78	676,772.78	162,029.58	704,228.63	(27,455.85)	-4.1%
Health and Welfare Benefits		3401-3402	1,721,530.29	1,721,530.29	395,332.92	1,781,351.38	(59,821.09)	-3.5%
Unemployment Insurance		3501-3502	114,019.86	114,019.86	26,262.90	118,481.55	(4,461.69)	-3.9%
Workers' Compensation		3601-3602	524,337.67	524,337.67	121,628.26	545,042.84	(20,705.17)	-3.9%
OPEB, Allocated		3701-3702	225,939.99	225,939.99	62,528.44	229,202.05	(3,262.06)	-1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	91,618.97	91,618.97	23,703.52	86,954.38	4,664.59	5.1%
TOTAL, EMPLOYEE BENEFITS			9,800,933.30	9,800,933.30	1,898,117.04	10,128,270.63	(327,337.33)	-3.3%
BOOKS AND SUPPLIES								

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Approved Textbooks and Core Curricula Materials		4100	22,170.52	22,170.52	30,500.99	38,549.91	(16,379.39)	-73.9%
Books and Other Reference Materials		4200	115,916.78	115,916.78	1,936.31	21,899.02	94,017.76	81.1%
Materials and Supplies		4300	865,728.65	865,728.65	431,843.18	1,011,005.17	(145,276.52)	-16.8%
Noncapitalized Equipment		4400	237,394.83	237,394.83	71,573.15	155,242.64	82,152.19	34.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,241,210.78	1,241,210.78	535,853.63	1,226,696.74	14,514.04	1.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	195,270.00	195,270.00	0.00	195,270.00	0.00	0.0%
Travel and Conferences		5200	100,491.29	100,491.29	45,282.04	118,387.54	(17,896.25)	-17.8%
Dues and Memberships		5300	49,186.45	49,186.45	42,749.96	49,186.45	0.00	0.0%
Insurance		5400-5450	153,600.42	153,600.42	213,042.35	213,042.35	(59,441.93)	-38.7%
Operations and Housekeeping Services		5500	571,957.92	571,957.92	167,639.31	571,957.92	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	437,155.17	437,155.17	131,293.06	436,457.92	697.25	0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,328,315.83	2,328,315.83	595,952.48	2,201,942.91	126,372.92	5.4%
Communications		5900	51,736.69	51,736.69	12,944.14	121,819.97	(70,083.28)	-135.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,887,713.77	3,887,713.77	1,208,903.34	3,908,065.06	(20,351.29)	-0.5%
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	81,607.00	81,607.00	79,479.14	79,479.14	2,127.86	2.6%
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	96,467.88	96,467.88	46,957.40	99,564.65	(3,096.77)	-3.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			178,074.88	178,074.88	126,436.54	179,043.79	(968.91)	-0.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	101,370.00	101,370.00	2,430.30	101,370.00	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	69,465.86	69,465.86	27,744.12	71,220.12	(1,754.26)	-2.5%
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	57,077.00	57,077.00	18,227.67	57,076.00	1.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			227,912.86	227,912.86	48,402.09	229,666.12	(1,753.26)	-0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			37,799,304.42	37,799,304.42	9,219,323.82	39,252,008.99	(1,452,704.57)	-3.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	80,000.00	80,000.00	0.00	80,000.00	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			80,000.00	80,000.00	0.00	80,000.00	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	35,000.00	35,000.00	0.00	35,000.00	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	100,000.00	100,000.00	0.00	101,269.15	(1,269.15)	-1.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			135,000.00	135,000.00	0.00	136,269.15	(1,269.15)	-0.9%
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)			(55,000.00)	(55,000.00)	0.00	(56,269.15)	1,269.15	-2.3%

Resource	Description	2022-23 Projected Totals
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	9.00
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	14,456.40
6300	Lottery: Instructional Materials	23,327.79
6546	Mental Health-Related Services	13,999.34
6547	Special Education Early Intervention Preschool Grant	75,577.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	807,457.00
7435	Learning Recovery Emergency Block Grant	110,388.00
8210	Student Activity Funds	43,515.18
9010	Other Restricted Local	12,793.24
Total, Restricted Balance		1,101,522.95

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	89,871.97	89,871.97	New
3) Other State Revenue		8300-8599	0.00	0.00	0.00	465,463.28	465,463.28	New
4) Other Local Revenue		8600-8799	4,065.00	4,065.00	91.52	91.52	(3,973.48)	-97.7%
5) TOTAL, REVENUES			4,065.00	4,065.00	91.52	555,426.77		
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	26,152.72	112,330.76	(112,330.76)	New
3) Employee Benefits		3000-3999	0.00	0.00	11,784.81	46,463.66	(46,463.66)	New
4) Books and Supplies		4000-4999	18,023.34	18,023.34	9,915.66	18,363.79	(340.45)	-1.9%
5) Services and Other Operating Expenditures		5000-5999	86,041.66	86,041.66	69,272.48	479,446.19	(393,404.53)	-457.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			104,065.00	104,065.00	117,125.67	656,604.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,000.00)	(100,000.00)	(117,034.15)	(101,177.63)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	101,269.15	1,269.15	1.3%
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			100,000.00	100,000.00	0.00	101,269.15		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(117,034.15)	91.52		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,788.70	18,788.70		18,788.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,788.70	18,788.70		18,788.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,788.70	18,788.70		18,788.70		
2) Ending Balance, June 30 (E + F1e)			18,788.70	18,788.70		18,880.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	18,788.70	18,788.70		18,880.22		
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	89,871.97	89,871.97	New
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			0.00	0.00	0.00	89,871.97	89,871.97	New
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	465,463.28	465,463.28	New
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	465,463.28	465,463.28	New
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	4,000.00	4,000.00	0.00	0.00	(4,000.00)	-100.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	65.00	65.00	91.52	91.52	26.52	40.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,065.00	4,065.00	91.52	91.52	(3,973.48)	-97.7%
TOTAL, REVENUES			4,065.00	4,065.00	91.52	555,426.77		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	8,227.39	27,712.27	(27,712.27)	New
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	17,925.33	84,618.49	(84,618.49)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	26,152.72	112,330.76	(112,330.76)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	6,262.68	27,512.96	(27,512.96)	New
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	1,943.77	8,348.94	(8,348.94)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	2,862.96	7,523.44	(7,523.44)	New
Unemployment Insurance		3501-3502	0.00	0.00	127.03	546.63	(546.63)	New

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	0.00	0.00	588.37	2,531.69	(2,531.69)	New
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	11,784.81	46,463.66	(46,463.66)	New
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	18,023.34	18,023.34	5,756.31	14,204.44	3,818.90	21.2%
Noncapitalized Equipment		4400	0.00	0.00	4,159.35	4,159.35	(4,159.35)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,023.34	18,023.34	9,915.66	18,363.79	(340.45)	-1.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	12.50	31.31	(31.31)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	5,654.13	5,654.13	(5,654.13)	New
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	86,041.66	86,041.66	63,605.85	473,760.75	(387,719.09)	-450.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,041.66	86,041.66	69,272.48	479,446.19	(393,404.53)	-457.2%
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	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			104,065.00	104,065.00	117,125.67	656,604.40		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	100,000.00	100,000.00	0.00	101,269.15	1,269.15	1.3%

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			100,000.00	100,000.00	0.00	101,269.15	1,269.15	1.3%
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)			100,000.00	100,000.00	0.00	101,269.15		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.00	100,000.00		
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	100,000.00	100,000.00	0.00	100,000.00	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			100,000.00	100,000.00	0.00	100,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	0.00	100,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			100,000.00	100,000.00	0.00	100,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,241.83	5,241.83	1,955.91	5,241.83	0.00	0.0%
5) TOTAL, REVENUES			5,241.83	5,241.83	1,955.91	5,241.83		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,241.83	5,241.83	1,955.91	5,241.83		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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)			5,241.83	5,241.83	1,955.91	5,241.83		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	588,228.49	588,228.49		588,228.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			588,228.49	588,228.49		588,228.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			588,228.49	588,228.49		588,228.49		
2) Ending Balance, June 30 (E + F1e)			593,470.32	593,470.32		593,470.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	593,470.32	593,470.32		593,470.32		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,241.83	5,241.83	1,955.91	5,241.83	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%
TOTAL, OTHER LOCAL REVENUE			5,241.83	5,241.83	1,955.91	5,241.83	0.00	0.0%
TOTAL, REVENUES			5,241.83	5,241.83	1,955.91	5,241.83		
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%
(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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,525.68	12,525.68	4,791.16	12,525.68	0.00	0.0%
5) TOTAL, REVENUES			12,525.68	12,525.68	4,791.16	12,525.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,525.68	12,525.68	4,791.16	12,525.68		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000.00	35,000.00	0.00	35,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,525.68	47,525.68	4,791.16	47,525.68		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,440,915.50	1,440,915.50		1,440,915.50	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,440,915.50	1,440,915.50		1,440,915.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,440,915.50	1,440,915.50		1,440,915.50		
2) Ending Balance, June 30 (E + F1e)			1,488,441.18	1,488,441.18		1,488,441.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,488,441.18	1,488,441.18		1,488,441.18		
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 LOCAL REVENUE								
Interest		8660	12,525.68	12,525.68	4,791.16	12,525.68	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%
TOTAL, OTHER LOCAL REVENUE			12,525.68	12,525.68	4,791.16	12,525.68	0.00	0.0%
TOTAL, REVENUES			12,525.68	12,525.68	4,791.16	12,525.68		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	35,000.00	35,000.00	0.00	35,000.00	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			35,000.00	35,000.00	0.00	35,000.00	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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from 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)			35,000.00	35,000.00	0.00	35,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	12,211.91	12,211.91	12,211.91	New
5) TOTAL, REVENUES			0.00	0.00	12,211.91	12,211.91		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	6,076.25	(6,076.25)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	6,076.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	12,211.91	6,135.66		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	33,701,500.00	33,701,500.00	33,701,500.00	New
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	33,701,500.00	33,701,500.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	33,713,711.91	33,707,635.66		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		33,707,635.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		33,707,635.66		
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								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	12,211.91	12,211.91	12,211.91	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	12,211.91	12,211.91	12,211.91	New
TOTAL, REVENUES			0.00	0.00	12,211.91	12,211.91		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	6,076.25	(6,076.25)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	6,076.25	(6,076.25)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								

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)
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			0.00	0.00	0.00	6,076.25		
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	33,701,500.00	33,701,500.00	33,701,500.00	New
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	33,701,500.00	33,701,500.00	33,701,500.00	New
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	33,701,500.00	33,701,500.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	33,707,635.66
Total, Restricted Balance		33,707,635.66

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	172,938.33	172,938.33	94,889.01	172,938.33	0.00	0.0%
5) TOTAL, REVENUES			172,938.33	172,938.33	94,889.01	172,938.33		
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	7,000.00	7,000.00	0.00	7,000.00	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			7,000.00	7,000.00	0.00	7,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			165,938.33	165,938.33	94,889.01	165,938.33		
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)			165,938.33	165,938.33	94,889.01	165,938.33		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	347,661.99	347,661.99		347,661.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			347,661.99	347,661.99		347,661.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			347,661.99	347,661.99		347,661.99		
2) Ending Balance, June 30 (E + F1e)			513,600.32	513,600.32		513,600.32		
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	513,600.32	513,600.32		513,600.32		
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	1,461.26	1,461.26	1,281.86	1,461.26	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	171,477.07	171,477.07	93,607.15	171,477.07	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			172,938.33	172,938.33	94,889.01	172,938.33	0.00	0.0%
TOTAL, REVENUES			172,938.33	172,938.33	94,889.01	172,938.33		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,000.00	7,000.00	0.00	7,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,000.00	7,000.00	0.00	7,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	513,600.32
Total, Restricted Balance		513,600.32

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,446.12	2,446.12	858.29	2,446.12	0.00	0.0%
5) TOTAL, REVENUES			2,446.12	2,446.12	858.29	2,446.12		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,446.12	2,446.12	858.29	2,446.12		
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	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(80,000.00)	(80,000.00)	0.00	(80,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,553.88)	(77,553.88)	858.29	(77,553.88)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	91,458.65	91,458.65		91,458.65	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,458.65	91,458.65		91,458.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,458.65	91,458.65		91,458.65		
2) Ending Balance, June 30 (E + F1e)			13,904.77	13,904.77		13,904.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	13,904.77	13,904.77		13,904.77		
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	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	2,446.12	2,446.12	858.29	2,446.12	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,446.12	2,446.12	858.29	2,446.12	0.00	0.0%
TOTAL, REVENUES			2,446.12	2,446.12	858.29	2,446.12		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: General Fund/CSSF		7612	80,000.00	80,000.00	0.00	80,000.00	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			80,000.00	80,000.00	0.00	80,000.00	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)			(80,000.00)	(80,000.00)	0.00	(80,000.00)		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,253.29	1,242.71	1,242.71	1,242.71	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,253.29	1,242.71	1,242.71	1,242.71	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,253.29	1,242.71	1,242.71	1,242.71	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	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%

LCFF CALCULATOR

68908	5 digit District code or 7 digit School code <i>(from the CDS code)</i>
NO	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
12/7/2022	Projection Date

LEA:	Hillsborough City Elementary
Projection Title:	2022-23 First Interim
Created by:	Joyce Shen
Email:	jshen@hcsdk8.org
Phone:	(650) 342-5193

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Hillsborough City Elementary (68908)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(1) UNIVERSAL ASSUMPTIONS								
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	3.26%	0.00%	5.07%	13.26%	5.38%	4.02%	3.72%	3.47%
Statutory COLA	3.26%	2.31%	1.70%	6.56%	5.38%	4.02%	3.72%	3.47%
Augmentation/(COLA Suspension)	0.00%	-2.31%	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on <i>(2022-23 forward)</i>				\$ 2,813.00	\$ 2,964.34	\$ 3,083.51	\$ 3,198.21	\$ 3,309.19
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	16.08698870%	70.06785065%	73.31789035%	42.11134218%				
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	16.13801139%	82.74488538%	73.31789035%					
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year								

Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
Is this a non-classroom based charter school? (select from drop down list)		No							
NEW CHARTER SCHOOLS		New Charter School Name: <input type="text"/> Year that charter starts operation (select from drop down list): 2021-22							
(a) TRANSFER OF IN-LIEU PROPERTY TAX									
Note: Charter schools should contact sponsoring district(s) for In-lieu estimate									
I-4	F-6 / F-7 In-Lieu of Property Tax	-	-	-					
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)									
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-						
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-						
A-1, A-2, A-3	Enrollment	-	-	-					
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-						
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-						
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-					
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location									
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.									
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%					
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY:									
	TK								
ADA used for Base, Supplemental and Concentration Grant Calculations:									
Enter P2 Data - Note: Charter School ADA is always funded on current year									
B-1	Grades TK-3	-	-	-					
B-2	Grades 4-6	-	-	-					
B-3	Grades 7-8	-	-	-					
B-4	Grades 9-12	-	-	-					
	SUBTOTAL ADA	-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS									
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					

Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					

Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
(a) GENERAL QUESTIONS									
Is your district required to transfer in-lieu taxes to a charter school?		NO							
Does your district have a necessary small school?		NO							
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 21,330,188	\$ 22,387,756	\$ 23,444,806	\$ 24,814,926	\$ 26,008,483	\$ 27,011,070		
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -					
	Less In-Lieu Property Tax Transfer	\$ -	\$ -	\$ (5,540)	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 21,330,188	\$ 22,387,756	\$ 23,439,266	\$ 24,814,926	\$ 26,008,483	\$ 27,011,070	\$ -	\$ -
(d) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					
(e) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	District Enrollment (second prior year)	1,405	1,352						
A-1.1 / A-3.1	District Enrollment (first prior year)	1,352	1,290						
A-1 / A-3	District Enrollment	1,290	1,268	1,260	1,294	1,314	1,314		
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	-						
A-2.1 / A-4.1	COE Enrollment (first prior year)	-	-						
A-2 / A-4	COE Enrollment	-	-	-					
	Total Enrollment	1,290	1,268	1,260	1,294	1,314	1,314	-	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	48	51						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	51	40						
B-1 / B-3	District Unduplicated Pupil Count	40	53	52	50	50	50		
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	-	-						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	-	-						
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-					
	Total Unduplicated Pupil Count	40	53	52	50	50	50	-	-
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	3.10%	4.18%	4.13%	3.86%	3.81%	3.81%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	3.43%	3.68%	3.80%	4.06%	3.93%	3.82%	0.00%	0.00%

Hillsborough City Elementary (68908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(f) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY :									
	TK								
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.									
Did your district comply with EC 42238.023 as required for the 2021-22 Attendance Recovery determination calculation (Proxy ADA)?					Select Option				
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)									
B-1, D-6	Grades TK-3	511.36	511.36	491.26	504.95	520.24	520.24		
B-2, D-7	Grades 4-6	453.48	453.48	443.14	448.45	450.45	450.45		
B-3, D-8	Grades 7-8	277.01	277.01	276.21	286.56	286.56	286.56		
B-4, D-9	Grades 9-12	-	-	-					
TOTAL CURRENT YEAR ADA		1,241.85	1,241.85	1,210.61	1,239.96	1,257.25	1,257.25	-	-
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)									
E-1, D-17	Grades TK-3	0.83	0.83	0.61	1.11	1.50	1.50		
E-2, D-18	Grades 4-6	0.31	0.31	0.11	0.42	0.30	0.30		
E-3, D-19	Grades 7-8	0.79	0.79	0.93	1.23	0.95	0.95		
E-4, D-20	Grades 9-12	-	-	-					
TOTAL NPS-CDS (Annual)		1.93	1.93	1.65	2.76	2.75	2.75	-	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).									
DISTRICT TOTAL		1,243.78	1,243.78	1,212.26	1,242.72	1,260.00	1,260.00	-	-
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)									
E-6, E-11	Grades TK-3	-	-	-					
E-7, E-12	Grades 4-6	-	-	-					
E-8, E-13	Grades 7-8	-	-	-					
E-9, E-14	Grades 9-12	-	-	-					
COUNTY TOTAL		-	-	-	-	-	-	-	-
RATIO: District ADA-to-Enrollment		96.42%	98.09%	96.21%	96.04%	95.89%	95.89%	0.00%	0.00%
RATIO: County ADA-to-Enrollment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Hillsborough City Elementary (68908) - 2022-23 First Interim	v.23.2c	PY3	v.23.2c	12/7/2022	PY2			
LOCAL CONTROL FUNDING FORMULA			2019-20			2020-21		
LCFF ENTITLEMENT CALCULATION								
			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors			3.26%		0.00%		3.43% 3.43%	
			ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3			545.63	\$ 7,702	\$ 801	\$ 58	\$ -	\$ 4,671,319
Grades 4-6			452.95	7,818		54	-	3,565,455
Grades 7-8			309.51	8,050		55	-	2,508,648
Grades 9-12			-	9,329	243	66	-	-
Subtract Necessary Small School ADA and Funding			-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant				\$ 10,235,161	\$ 437,050	\$ 73,211	\$ -	\$ 10,745,422
NSS Allowance				-				-
TOTAL BASE			1,308.09	\$ 10,235,161	\$ 437,050	\$ 73,211	\$ -	\$ 10,745,422
ADD ONS:								
Targeted Instructional Improvement Block Grant							\$ -	\$ -
Home-to-School Transportation (COLA added commencing 2023-24)							-	-
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-	-
Transitional Kindergarten (Commencing 2022-23)							-	-
ECONOMIC RECOVERY TARGET PAYMENT							-	-
LCFF ENTITLEMENT							\$ 10,745,422	\$ 10,213,796
STATE AID CALCULATION								
Miscellaneous Adjustments							-	-
Adjusted LCFF Entitlement							10,745,422	10,213,796
Local Revenue (including RDA)							(21,330,188)	(22,387,756)
Gross State Aid							\$ -	\$ -
MINIMUM STATE AID CALCULATION								
				12-13 Rate	2019-20 ADA	Minimum State Aid		12-13 Rate 2020-21 ADA Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA			\$	5,070.89	1,308.09	\$ 6,633,181	\$ 5,070.89 1,243.78	\$ 6,307,072
2012-13 NSS Allowance (deficit)			\$	-		-	\$ -	-
Minimum State Aid Adjustments						-		-
Less Current Year Property Taxes/In-Lieu						(21,330,188)		(22,387,756)
Subtotal State Aid for Historical RL/Charter General BG						-		-
Categorical funding from 2012-13 net of fair share reduction						172,044		172,044
Charter School Categorical Block Grant adjusted for ADA					-	-		-
Minimum State Aid Guarantee Before Proration Factor						172,044		172,044
Proration Factor								0.00%
Minimum State Aid Guarantee						\$ 172,044		\$ 172,044
CHARTER SCHOOL MINIMUM STATE AID OFFSET								
LCFF Entitlement						-		-
Minimum State Aid plus Property Taxes including RDA						-		-
Offset						-		-
Minimum State Aid Prior to Offset						-		-
Total Minimum State Aid with Offset						-		-
GROSS STATE AID						\$ 172,044		\$ 172,044
ADDITIONAL STATE AID						\$ -		\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 10,745,422		\$ 10,213,796
Change Over Prior Year							-4.95% (531,626)	
LCFF Entitlement Per ADA						\$ 8,215		8,212
Per-ADA Change Over Prior Year							-0.04% (3)	
Basic Aid Status (school districts only)						Basic Aid		Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES								
				2019-20			Increase	2020-21
State Aid				\$ 172,044		0.00%	-	\$ 172,044
Education Protection Account				261,618				248,756
Property Taxes Net of In-Lieu Transfers				21,330,188		4.96%	1,057,568	22,387,756
Charter In-Lieu Taxes				-		0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				\$ 21,763,850		4.86%	1,057,568	\$ 22,808,556

Hillsborough City Elementary (68908) - 2022-23 First Interim		v.23.2c		PY1		v.23.2c		12/7/2022		CY					
LOCAL CONTROL FUNDING FORMULA						2021-22		2022-23							
LCFF ENTITLEMENT CALCULATION															
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors		5.07%		0.00%		3.80% 3.80%				13.26%		0.00%		4.06% 4.06%	
		ADA	Base	Grade Span	Supplemental	Concentration	Total			ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		511.97	\$ 8,093	\$ 842	\$ 68	\$ -	\$ 4,609,218			506.06	\$ 9,166	\$ 953	\$ 82	\$ -	\$ 5,162,422
Grades 4-6		453.59	8,215		62	-	3,754,561			448.87	9,304		76	-	4,210,170
Grades 7-8		277.94	8,458		64	-	2,368,683			287.79	9,580		78	-	2,779,377
Grades 9-12		-	9,802	255	76	-	-			-	11,102	289	92	-	-
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-			-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant			\$ 10,220,432	\$ 431,079	\$ 80,951	\$ -	\$ 10,732,462				\$ 11,571,813	\$ 482,277	\$ 97,879	\$ -	\$ 12,151,969
NSS Allowance			-				-				-				-
TOTAL BASE		1,243.50	\$ 10,220,432	\$ 431,079	\$ 80,951	\$ -	\$ 10,732,462			1,242.72	\$ 11,571,813	\$ 482,277	\$ 97,879	\$ -	\$ 12,151,969
ADD ONS:															
Targeted Instructional Improvement Block Grant							\$ -						\$ -		
Home-to-School Transportation (COLA added commencing 2023-24)							-						-		
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-						-		
Transitional Kindergarten (Commencing 2022-23)							-						-		
ECONOMIC RECOVERY TARGET PAYMENT							-						-		
LCFF ENTITLEMENT							\$ 10,732,462						\$ 12,151,969		
STATE AID CALCULATION															
Miscellaneous Adjustments							-						-		
Adjusted LCFF Entitlement							10,732,462						12,151,969		
Local Revenue (including RDA)							(23,439,266)						(24,814,926)		
Gross State Aid							\$ -						\$ -		
MINIMUM STATE AID CALCULATION															
		12-13 Rate		2021-22 ADA		Minimum State Aid				12-13 Rate		2022-23 ADA		Minimum State Aid	
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,070.89		1,243.50		\$ 6,305,652				\$ 5,070.89		1,242.72		\$ 6,301,671	
2012-13 NSS Allowance (deficit)		\$ -				-								-	
Minimum State Aid Adjustments							-						-		
Less Current Year Property Taxes/In-Lieu							(23,439,266)						(24,814,926)		
Subtotal State Aid for Historical RL/Charter General BG							-						-		
Categorical funding from 2012-13 net of fair share reduction							172,044						172,044		
Charter School Categorical Block Grant adjusted for ADA							-						-		
Minimum State Aid Guarantee Before Proration Factor							172,044						172,044		
Proration Factor							0.00%						0.00%		
Minimum State Aid Guarantee							\$ 172,044						\$ 172,044		
CHARTER SCHOOL MINIMUM STATE AID OFFSET															
LCFF Entitlement							-						-		
Minimum State Aid plus Property Taxes including RDA							-						-		
Offset							-						-		
Minimum State Aid Prior to Offset							-						-		
Total Minimum State Aid with Offset							-						-		
GROSS STATE AID							\$ 172,044						\$ 172,044		
ADDITIONAL STATE AID							\$ -						\$ -		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)															
Change Over Prior Year		5.08%		518,666		\$ 10,732,462				13.23%		1,419,507		\$ 12,151,969	
LCFF Entitlement Per ADA							8,631						9,779		
Per-ADA Change Over Prior Year		5.10%		419						13.30%		1,148			
Basic Aid Status (school districts only)							Basic Aid						Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES															
				Increase		2021-22						Increase		2022-23	
State Aid		0.00%		-		\$ 172,044				0.00%		-		\$ 172,044	
Education Protection Account							248,700						-		
Property Taxes Net of In-Lieu Transfers		4.70%		1,051,510		23,439,266				5.87%		1,375,660		24,814,926	
Charter In-Lieu Taxes		0.00%		-		-				0.00%		-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		4.61%		1,051,510		\$ 23,860,010				5.77%		1,375,660		\$ 24,986,970	

Hillsborough City Elementary (68908) - 2022-23 First Interim	v.23.2c						CY1	v.23.2c						CY2	
LOCAL CONTROL FUNDING FORMULA	2023-24							2024-25							
LCFF ENTITLEMENT CALCULATION															
	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
Calculation Factors	5.38%		0.00%		3.93% 3.93%			4.02%		0.00%		3.82% 3.82%			
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	521.74	\$ 9,659	\$ 1,005	\$ 84	\$ -	\$ 5,607,567		521.74	\$ 10,047	\$ 1,045	\$ 85	\$ -	\$ 5,831,354		
Grades 4-6	450.75	9,805		77	-	4,454,342		450.75	10,199		78	-	4,632,322		
Grades 7-8	287.51	10,095		79	-	2,925,226		287.51	10,501		80	-	3,042,209		
Grades 9-12	-	11,699	304	94	-	-		-	12,169	316	95	-	-		
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-		
Total Base, Supplemental, and Concentration Grant		\$ 12,361,504	\$ 524,348	\$ 101,283	\$ -	\$ 12,987,135			\$ 12,858,264	\$ 545,218	\$ 102,403	\$ -	\$ 13,505,885		
NSS Allowance		-				-			-				-		
TOTAL BASE	1,260.00	\$ 12,361,504	\$ 524,348	\$ 101,283	\$ -	\$ 12,987,135		1,260.00	\$ 12,858,264	\$ 545,218	\$ 102,403	\$ -	\$ 13,505,885		
ADD ONS:															
Targeted Instructional Improvement Block Grant							\$ -								\$ -
Home-to-School Transportation (COLA added commencing 2023-24)							-								-
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-								-
Transitional Kindergarten (Commencing 2022-23)							-								-
ECONOMIC RECOVERY TARGET PAYMENT							-								-
LCFF ENTITLEMENT							\$ 12,987,135								\$ 13,505,885
STATE AID CALCULATION															
Miscellaneous Adjustments							-								-
Adjusted LCFF Entitlement							12,987,135								13,505,885
Local Revenue (including RDA)							(26,008,483)								(27,011,070)
Gross State Aid							\$ -								\$ -
MINIMUM STATE AID CALCULATION															
		12-13 Rate	2023-24 ADA	Minimum State Aid					12-13 Rate	2024-25 ADA	Minimum State Aid				
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,070.89	1,260.00	\$ 6,389,321					\$ 5,070.89	1,260.00	\$ 6,389,321				
2012-13 NSS Allowance (deficit)							-								-
Minimum State Aid Adjustments							-								-
Less Current Year Property Taxes/In-Lieu							(26,008,483)								(27,011,070)
Subtotal State Aid for Historical RL/Charter General BG							-								-
Categorical funding from 2012-13 net of fair share reduction							172,044								172,044
Charter School Categorical Block Grant adjusted for ADA	-		-	-				-		-	-				
Minimum State Aid Guarantee Before Proration Factor							172,044								172,044
Proration Factor							0.00%								0.00%
Minimum State Aid Guarantee							\$ 172,044								\$ 172,044
CHARTER SCHOOL MINIMUM STATE AID OFFSET															
LCFF Entitlement							-								-
Minimum State Aid plus Property Taxes including RDA							-								-
Offset							-								-
Minimum State Aid Prior to Offset							-								-
Total Minimum State Aid with Offset							-								-
GROSS STATE AID							\$ 172,044								\$ 172,044
ADDITIONAL STATE AID							\$ -								\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							\$ 12,987,135								\$ 13,505,885
Change Over Prior Year	6.87%		835,166					3.99%		518,750					
LCFF Entitlement Per ADA					10,307							10,719			
Per-ADA Change Over Prior Year	5.40%		528					4.00%		412					
Basic Aid Status (school districts only)							Basic Aid								Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES															
	0.00%		Increase		2023-24			0.00%		Increase		2024-25			
State Aid			-		\$ 172,044					-		\$ 172,044			
Education Protection Account							-								-
Property Taxes Net of In-Lieu Transfers	4.81%		1,193,557		26,008,483			3.85%		1,002,588		27,011,070			
Charter In-Lieu Taxes	0.00%		-		-			0.00%		-		-			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	4.78%		1,193,557		\$ 26,180,527			3.83%		1,002,588		\$ 27,183,114			

Hillsborough City Elementary (68908) - 2022-23 First Interim						12/7/22										
EDUCATION PROTECTION ACCOUNT																
Certification Period:						Est. Annual 2019-20	P2 2020-21	Est. Annual 2020-21	P2 2021-22	Est. Annual 2021-22	2022-23		2023-24	2024-25	2025-26	2026-27
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT																
A-1 Total ADA for EPA Minimum						1,308.09	1,243.78	1,243.78	1,243.50	1,243.50	-	-	-	-	-	-
A-2 Minimum Funding per ADA						\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)						\$ 261,618	\$ 248,756	\$ 248,756	\$ 248,700	\$ 248,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA PROPORTIONATE SHARE CAP																
B1,B4 2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)						\$ 4,989.33		\$ 4,989.33	\$ 5,786.26	\$ 5,786.26	\$ 6,165.84	\$ 6,497.56	\$ 6,758.76	\$ 7,010.19	\$ 7,253.44	
B2,B5 Current Year Funded ADA, excluding NSS						1,308.09		1,243.78	1,243.50	1,243.50	1,242.72	1,260.00	1,260.00	1,257.25	838.17	
B-7 2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)						81.57		81.57	94.59	94.59	100.80	106.22	110.49	114.60	118.58	
B-8 Current Year Funded ADA, including NSS						1,308.09		1,243.78	1,243.50	1,243.50	1,242.72	1,260.00	1,260.00	1,257.25	838.17	
Adjusted Total Revenue Limit						\$ 6,633,194		\$ 6,307,084	\$ 7,312,837	\$ 7,312,837	\$ 7,787,648	\$ 8,320,763	\$ 8,655,255	\$ 8,957,642	\$ 6,179,006	
Current Year Adjusted NSS Allowance						\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA						\$ 6,633,194	\$ 6,307,084	\$ 6,307,084	\$ 7,312,837	\$ 7,312,837	\$ 7,787,648	\$ 8,320,763	\$ 8,655,255	\$ 8,957,642	\$ 6,179,006	
B-13 Local Revenue/In-Lieu of Property Taxes						\$ 21,330,188	\$ 22,421,702	\$ 22,387,756	\$ 23,487,847	\$ 23,439,266	\$ 24,814,926	\$ 26,008,483	\$ 27,011,070	\$ -	\$ -	
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,957,642	\$ 6,179,006	
EPA PROPORTIONATE SHARE																
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA						\$6,633,194	\$ 6,307,084	\$6,307,084	\$7,312,837	\$7,312,837	\$7,787,648	\$8,320,763	\$8,655,255	\$8,957,642	\$6,179,006	
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)						N/A	70.06785065%	N/A	73.31789035%	N/A	42.11134218%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	
C-3 EPA Proportionate Share (C-1 * C-2)						\$ 1,070,466	\$ 4,419,238	\$ 5,218,789	\$ 5,361,618	\$ 5,361,618	\$ 3,279,483	\$ -	\$ -	\$ -	\$ -	
EPA ENTITLEMENT																
D-1 EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)						\$ 261,618	\$ 248,756	\$ 248,756	\$ 248,700	\$ 248,700	\$ -	\$ -	\$ -	\$ -	\$ -	
D-2 Miscellaneous Adjustments**						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
D-3 Adjusted EPA Entitlement (D-1 + D-2)						261,618	248,756	248,756	248,700	248,700	-	-	-	-	-	
D-4 Prior Year Annual Adjustment						2	\$ -	-	\$ -	-	-	-	-	-	-	
D-5 P2 Entitlement Net of PY Adjustment						261,620	\$ 248,756	248,756	\$ 248,700	248,700	-	-	-	-	-	
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)						16.13801139%	82.74488538%	82.74488538%	73.31789035%	73.31789035%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	
Adjusted EPA Allocation (used to calculate LCFF Revenue)							\$ 248,756		\$ 248,700	N/A	-	-	-	-	-	

Hillsborough City Elementary (68908) - 2022-23 First Interim				12/7/2022				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	3.26%	0.00%	5.07%	13.26%	5.38%	4.02%	3.72%	3.47%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$10,235,161	\$9,728,907	\$10,220,432	\$11,571,813	\$12,361,504	\$12,858,264	\$13,307,493	\$9,179,673
Grade Span Adjustment	437,050	410,265	431,079	482,277	524,348	545,218	563,940	388,796
Supplemental Grant	73,211	74,624	80,951	97,879	101,283	102,403	-	-
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$10,745,422	\$10,213,796	\$10,732,462	\$12,151,969	\$12,987,135	\$13,505,885	\$13,871,433	\$9,568,469
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	10,745,422	10,213,796	10,732,462	12,151,969	12,987,135	13,505,885	13,871,433	9,568,469
LCFF Entitlement Per ADA	\$ 8,215	\$ 8,212	\$ 8,631	\$ 9,779	\$ 10,307	\$ 10,719	\$ 11,033	\$ 11,416
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 172,044	\$ 13,871,433	\$ 9,568,469
EPA (for LCFF Calculation purposes)	\$ 261,618	\$ 248,756	\$ 248,700	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 21,330,188	\$ 22,387,756	\$ 23,444,806	\$ 24,814,926	\$ 26,008,483	\$ 27,011,070	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	-	-	(5,540)	-	-	-	-	-
Property Taxes net of In-Lieu	\$ 21,330,188	\$ 22,387,756	\$ 23,439,266	\$ 24,814,926	\$ 26,008,483	\$ 27,011,070	\$ -	\$ -
TOTAL FUNDING	21,763,850	22,808,556	23,860,010	24,986,970	26,180,527	27,183,114	13,871,433	9,568,469
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ 10,756,810	\$ 12,346,004	\$ 12,878,848	\$ 12,835,001	\$ 13,193,392	\$ 13,677,229	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ 261,618	\$ 248,756	\$ 248,700	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	10,745,422	10,213,796	10,732,462	12,151,969	12,987,135	13,505,885	13,871,433	9,568,469
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	82.74488538%	73.31789035%	0.00000000%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	73.31789035%	42.11134218%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
EPA (for LCFF Calculation purposes)	\$ 261,618	\$ 248,756	\$ 248,700	\$ -	\$ -	\$ -	\$ -	\$ -
EPA, Current Year (Object Code 8012)	\$ 261,618	\$ 248,756	\$ 248,700	\$ -	\$ -	\$ -	\$ -	\$ -
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 2.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

Hillsborough City Elementary (68908) - 2022-23 First Interim				12/7/2022				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 10,672,211	\$ 10,139,172	\$ 10,651,511	\$ 12,054,090	\$ 12,885,852	\$ 13,403,482	\$ 13,871,433	\$ 9,568,469
Supplemental and Concentration Grant funding in the LCAP year	\$ 73,211	\$ 74,624	\$ 80,951	\$ 97,879	\$ 101,283	\$ 102,403	\$ -	\$ -
Percentage to Increase or Improve Services	0.69%	0.74%	0.76%	0.81%	0.79%	0.76%	0.00%	0.00%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	1,290	1,268	1,260	1,294	1,314	1,314	-	-
COE Enrollment	-	-	-	-	-	-	-	-
Total Enrollment	1,290	1,268	1,260	1,294	1,314	1,314	0	0
Unduplicated Pupil Count	40	53	52	50	50	50	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	40	53	52	50	50	50	0	0
Rolling %, Supplemental Grant	3.4300%	3.6800%	3.8000%	4.0600%	3.9300%	3.8200%	0.0000%	0.0000%
Rolling %, Concentration Grant	3.4300%	3.6800%	3.8000%	4.0600%	3.9300%	3.8200%	0.0000%	0.0000%

Hillsborough City Elementary (68908) - 2022-23 First Interim				12/7/2022				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF LCFF ADA								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3				511.36	511.36	491.26	504.95	520.24
Grades 4-6				453.48	453.48	443.14	448.45	450.45
Grades 7-8				277.01	277.01	276.21	286.56	286.56
Grades 9-12				-	-	-	-	-
LCFF Subtotal	-	-	-	1,241.85	1,241.85	1,210.61	1,239.96	1,257.25
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	1,241.85	1,241.85	1,210.61	1,239.96	1,257.25
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3				511.36	491.26	504.95	520.24	520.24
Grades 4-6				453.48	443.14	448.45	450.45	450.45
Grades 7-8				277.01	276.21	286.56	286.56	286.56
Grades 9-12				-	-	-	-	-
LCFF Subtotal	-	-	-	1,241.85	1,210.61	1,239.96	1,257.25	1,257.25
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	1,241.85	1,210.61	1,239.96	1,257.25	1,257.25
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	544.80	511.36	511.36	491.26	504.95	520.24	520.24	-
Grades 4-6	452.64	453.48	453.48	443.14	448.45	450.45	450.45	-
Grades 7-8	308.72	277.01	277.01	276.21	286.56	286.56	286.56	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,306.16	1,241.85	1,241.85	1,210.61	1,239.96	1,257.25	1,257.25	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,306.16	1,241.85	1,241.85	1,210.61	1,239.96	1,257.25	1,257.25	-
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)								
Grades TK-3				504.66	502.52	505.48	515.14	346.83
Grades 4-6				450.03	448.36	447.35	449.78	300.30
Grades 7-8				276.74	279.93	283.11	286.56	191.04
Grades 9-12				-	-	-	-	-
LCFF Subtotal				1,231.43	1,230.81	1,235.94	1,251.48	838.17
NSS				-	-	-	-	-
Combined Subtotal				1,231.43	1,230.81	1,235.94	1,251.48	838.17
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average								
	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	511.36	511.36	491.26	504.95	520.24	520.24	-	-
Grades 4-6	453.48	453.48	443.14	448.45	450.45	450.45	-	-
Grades 7-8	277.01	277.01	276.21	286.56	286.56	286.56	-	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	1,241.85	1,241.85	1,210.61	1,239.96	1,257.25	1,257.25	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,241.85	1,241.85	1,210.61	1,239.96	1,257.25	1,257.25	-	-
Change in LCFF ADA (excludes NSS ADA)								
	(64.31)	-	(31.24)	29.35	17.29	-	(1,257.25)	-
	Decline	No Change	Decline	Increase	Increase	No Change	Decline	No Change

IN-LIEU PROPERTY TAX TRANSFER

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA
- 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Local Property Taxes (w/out RDA)	\$ 21,330,188	\$ 22,387,756	\$ 23,444,806	\$ 24,814,926	\$ 26,008,483	\$ 27,011,070	\$ -	\$ -
District LCFF ADA	1,308.09	1,243.78	1,243.50	1,242.72	1,260.00	1,260.00	1,257.25	838.17
Total Charter LCFF ADA	-	-	0.62	-	-	-	-	-
Total LCFF ADA	1,308.09	1,243.78	1,244.12	1,242.72	1,260.00	1,260.00	1,257.25	838.17
Property Taxes per ADA	\$ 16,306.36	\$ 17,999.77	\$ 18,844.49	\$ 19,968.32	\$ 20,641.65	\$ 21,437.36	\$ -	\$ -
Funding Method:								
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	-	-	5,540	-	-	-	-	-
In-Lieu of Property Tax Transfer Total	\$ -	\$ -	\$ 5,540	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year Basic Aid Status		Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
1 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 <input type="text" value="-"/>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA	-	-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

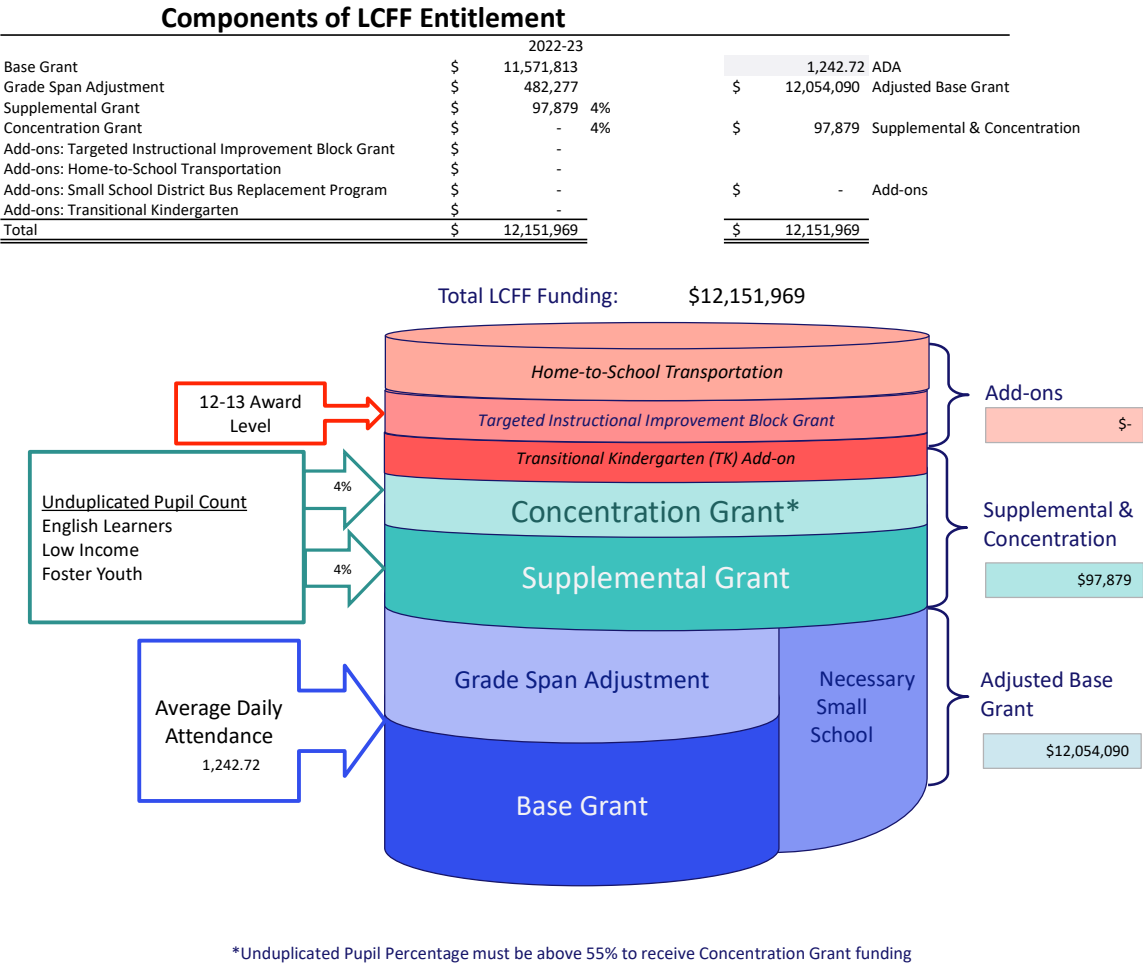
Hillsborough City Elementary (68908) - 2022-23 First Interim

Charts and Graphs

Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

2022-23

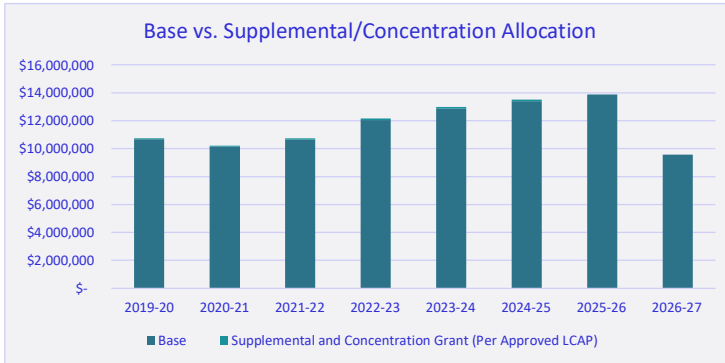
Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.



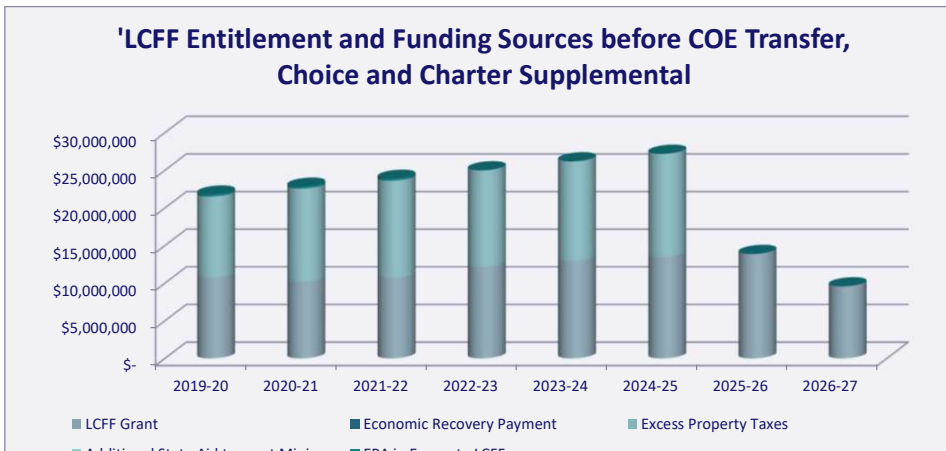
Hillsborough City Elementary (68908) - 2022-23 First Interim

Charts and Graphs

Minimum Proportionality Analysis									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Base	\$ 10,672,211	\$ 10,139,172	\$ 10,651,511	\$ 12,054,090	\$ 12,885,852	\$ 13,403,482	\$ 13,871,433	\$ 9,568,469	
Supplemental and Concentration Grant (Per Approved LCAP)	73,211	74,624	80,951	97,879	101,283	102,403	-	-	
Total	\$ 10,745,422	\$ 10,213,796	\$ 10,732,462	\$ 12,151,969	\$ 12,987,135	\$ 13,505,885	\$ 13,871,433	\$ 9,568,469	



Funding Sources									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Excess Property Taxes	\$ 10,756,810	\$ 12,346,004	\$ 12,878,848	\$ 12,835,001	\$ 13,193,392	\$ 13,677,229	\$ -	\$ -	
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF	\$ 261,618	\$ 248,756	\$ 248,700	\$ -	\$ -	\$ -	\$ -	\$ -	
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LCFF Grant	\$ 10,745,422	\$ 10,213,796	\$ 10,732,462	\$ 12,151,969	\$ 12,987,135	\$ 13,505,885	\$ 13,871,433	\$ 9,568,469	
Total General Purpose Funding	\$ 21,763,850	\$ 22,808,556	\$ 23,860,010	\$ 24,986,970	\$ 26,180,527	\$ 27,183,114	\$ 13,871,433	\$ 9,568,469	

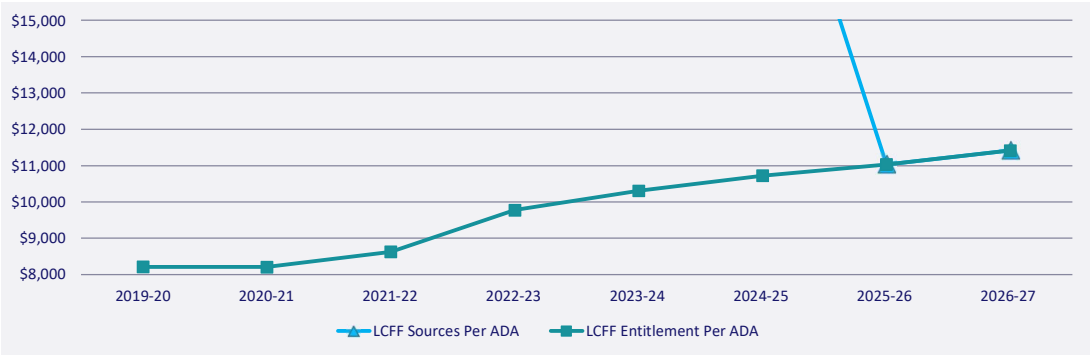


Hillsborough City Elementary (68908) - 2022-23 First Interim

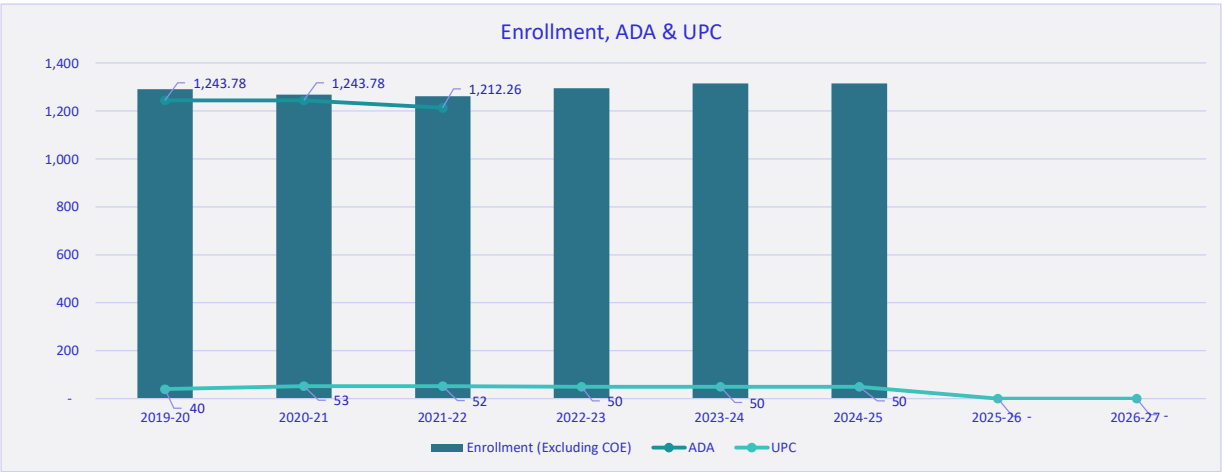
Charts and Graphs

■ Additional State Aid to meet minimum ■ EPA in Excess to LCFF

LCFF Entitlement per ADA									
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Funded ADA	1,308.09	1,243.78	1,243.50	1,242.72	1,260.00	1,260.00	1,257.25	838.17	
LCFF Sources per ADA	\$ 16,637.88	\$ 18,338.10	\$ 19,187.78	\$ 20,106.76	\$ 20,778.20	\$ 21,573.90	\$ 11,033.15	\$ 11,415.90	
Net Change per ADA		\$ 1,700.21	\$ 849.69	\$ 918.97	\$ 671.44	\$ 795.70	\$ (10,540.75)	\$ 382.75	
Net Percent Change		10.22%	4.63%	4.79%	3.34%	3.83%	-48.86%	3.47%	
Estimated LCFF Entitlement per ADA	\$ 8,214.59	\$ 8,211.90	\$ 8,630.85	\$ 9,778.56	\$ 10,307.25	\$ 10,718.96	\$ 11,033.15	\$ 11,415.90	
Net Change per ADA		\$ (2.69)	\$ 418.95	\$ 1,147.71	\$ 528.69	\$ 411.71	\$ 314.20	\$ 382.75	
Net Percent Change		-0.03%	5.10%	13.30%	5.41%	3.99%	2.93%	3.47%	



Student Summary								
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Enrollment (Excluding COE)	1,290	1,268	1,260	1,294	1,314	1,314	-	-
UPC	40	53	52	50	50	50	-	-
ADA	1,243.78	1,243.78	1,212.26	1,242.72	1,260.00	1,260.00	-	-



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					80,000.00	136,269.15		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					101,269.15	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					35,000.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	80,000.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	216,269.15	216,269.15		

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) 1,479,283.50
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 32,000,051.73

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) 4.62%

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. 0.00
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. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,473,473.25
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 658,878.29

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	146,607.72
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)	2,278,959.26
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,278,959.26
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	27,213,971.32
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,476,383.47
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,609,122.54
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	415,658.00
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)	579,048.93
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	19,750.00
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)	28,066.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,026,719.56
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	656,604.40
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)	37,025,324.22
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)	6.16%
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)	6.16%
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)	2,278,959.26
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	125,570.78
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 (7.08%) 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 (7.08%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved
indirect
cost rate: 7.08%

Highest
rate used
in any
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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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) 1,479,283.50
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 32,000,051.73

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) 4.62%

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. 0.00
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. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,473,473.25
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 658,878.29

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	146,607.72
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)	2,278,959.26
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,278,959.26

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	27,213,971.32
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,476,383.47
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,609,122.54
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	415,658.00
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)	579,048.93
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	19,750.00
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)	28,066.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,026,719.56
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	656,604.40
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)	37,025,324.22

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)	6.16%

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)	6.16%

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)	2,278,959.26
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	125,570.78
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 (7.08%) 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 (7.08%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved
indirect
cost rate: 7.08%

Highest
rate used
in any
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	9110									
A. BEGINNING CASH			5,111,520.37	4,173,640.95	3,065,255.01	103,967.09	(887,263.91)	(2,580,338.09)	6,775,964.41	5,261,809.65
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		25,807.00	25,807.00	87,982.00	25,807.00		62,189.00	10,393.00	11,699.00
Property Taxes	8020-8079					859,449.77	1,186,821.07	10,158,128.13	1,805,661.84	277,856.73
Miscellaneous Funds	8080-8099					4,526.88		370,085.67		
Federal Revenue	8100-8299			13,083.19	136,073.09	(86,938.34)	895.00	180,598.00	13,598.67	
Other State Revenue	8300-8599		22,278.00	159,962.65	189,993.20	(51,531.18)	127,097.36	732,132.28	41,494.00	1,610,496.00
Other Local Revenue	8600-8799		399,307.32	(14,520.41)	50,105.31	1,214,167.96	241,230.96	1,146,555.00	268,603.81	1,129,491.21
Interfund Transfers In	8910-8929						80,000.00			
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			447,392.32	184,332.43	464,153.60	1,965,482.09	1,636,044.39	12,649,688.08	2,139,751.32	3,029,542.94
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		222,878.24	192,796.82	1,782,030.61	1,767,143.46	1,809,722.92	1,802,434.16	1,802,434.16	1,802,434.16
Classified Salaries	2000-2999		211,715.25	279,258.54	509,123.42	436,664.84	443,304.80	472,655.52	472,655.52	472,655.52
Employee Benefits	3000-3999		158,290.92	193,248.76	791,643.01	754,934.35	789,637.93	1,062,930.81	1,062,930.81	1,062,930.81
Books and Supplies	4000-4999		166,393.11	125,678.01	151,538.08	92,244.43	45,904.34	49,156.46	49,156.46	49,156.46
Services	5000-5999		452,539.35	231,053.47	254,463.43	270,847.09	222,361.97	287,799.96	287,799.96	287,799.96
Capital Outlay	6000-6599		53,727.00	66,836.43	5,873.11		40,244.75		12,362.50	
Other Outgo	7000-7499		3,734.91	32,575.04	4,830.92	7,261.22		22,710.67	22,710.67	22,710.67
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,269,278.78	1,121,447.07	3,499,502.58	3,329,095.39	3,351,176.71	3,697,687.58	3,710,050.08	3,697,687.58
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	52,978.65	(10.21)			(14.69)		188,651.00		
Accounts Receivable	9200-9299	959,948.46	119,133.02	176,069.70	66,378.97	160,747.52	8,078.00			
Due From Other Funds	9310	15,057.43		15,057.43						
Stores	9320									
Prepaid Expenditures	9330	198,198.68	128,357.37		(4,332.64)	(360.75)	(11,386.86)			
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,226,183.22	247,480.18	191,127.13	62,046.33	160,372.08	(3,308.86)	188,651.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(640,401.08)	363,473.14	211,630.59	(12,172.79)	(212,010.22)	(25,367.00)	(215,651.00)	(56,144.00)	115,000.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	(150,925.90)		150,767.84	158.06					
Deferred Inflows of Resources	9690									
SUBTOTAL		(791,326.98)	363,473.14	362,398.43	(12,014.73)	(212,010.22)	(25,367.00)	(215,651.00)	(56,144.00)	115,000.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		2,017,510.20	(115,992.96)	(171,271.30)	74,061.06	372,382.30	22,058.14	404,302.00	56,144.00	(115,000.00)
E. NET INCREASE/DECREASE (B - C + D)			(937,879.42)	(1,108,385.94)	(2,961,287.92)	(991,231.00)	(1,693,074.18)	9,356,302.50	(1,514,154.76)	(783,144.64)
F. ENDING CASH (A + E)			4,173,640.95	3,065,255.01	103,967.09	(887,263.91)	(2,580,338.09)	6,775,964.41	5,261,809.65	4,478,665.01
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	9110								
A. BEGINNING CASH		4,478,665.01	2,507,009.13	5,955,214.34	6,398,865.30				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	73,691.00	11,699.00	11,699.00	74,027.00	0.00		420,800.00	420,800.00
Property Taxes	8020-8079	1,161,722.89	6,049,871.80	3,052,764.62	262,649.15			24,814,926.00	24,814,926.00
Miscellaneous Funds	8080-8099		393,362.51	25,354.11	122,922.78			916,251.95	916,251.95
Federal Revenue	8100-8299	114,950.53	20,600.00	50,638.64				443,498.78	443,498.78
Other State Revenue	8300-8599	100,627.52	19,676.00	249,565.20	503,975.44			3,705,766.47	3,705,766.47
Other Local Revenue	8600-8799	213,039.76	652,364.48	751,462.43	1,341,862.88			7,393,670.71	7,393,670.71
Interfund Transfers In	8910-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,664,031.70	7,147,573.79	4,141,484.00	2,305,437.25	0.00	0.00	37,774,913.91	37,774,913.91
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,802,434.16	1,802,434.16	1,802,434.16	1,802,434.14	0.00		18,391,611.15	18,391,611.15
Classified Salaries	2000-2999	472,655.52	472,655.52	472,655.52	472,655.53			5,188,655.50	5,188,655.50
Employee Benefits	3000-3999	1,062,930.81	1,062,930.81	1,062,930.80	1,062,930.81			10,128,270.63	10,128,270.63
Books and Supplies	4000-4999	49,156.46	49,156.46	49,156.46	150,000.01	200,000.00		1,226,696.74	1,226,696.74
Services	5000-5999	287,799.96	287,799.96	287,799.95	450,000.00	300,000.00		3,908,065.06	3,908,065.06
Capital Outlay	6000-6599							179,043.79	179,043.79
Other Outgo	7000-7499	22,710.67	22,710.67	45,000.00	22,710.68			229,666.12	229,666.12
Interfund Transfers Out	7600-7629			136,269.15				136,269.15	136,269.15
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		3,697,687.58	3,697,687.58	3,856,246.04	3,960,731.17	500,000.00	0.00	39,388,278.14	39,388,278.14
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							188,626.10	
Accounts Receivable	9200-9299			125,698.00				656,105.21	
Due From Other Funds	9310							15,057.43	
Stores	9320							0.00	
Prepaid Expenditures	9330							112,277.12	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	125,698.00	0.00	0.00	0.00	972,065.86	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(62,000.00)	1,681.00	(32,715.00)	(403,000.00)			(327,275.28)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(150,925.60)			.30	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(62,000.00)	1,681.00	(32,715.00)	(553,925.60)	0.00	0.00	(327,274.98)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		62,000.00	(1,681.00)	158,413.00	553,925.60	0.00	0.00	1,299,340.84	
E. NET INCREASE/DECREASE (B - C + D)		(1,971,655.88)	3,448,205.21	443,650.96	(1,101,368.32)	(500,000.00)	0.00	(314,023.39)	(1,613,364.23)
F. ENDING CASH (A + E)		2,507,009.13	5,955,214.34	6,398,865.30	5,297,496.98				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,797,496.98	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			5,297,496.98	4,413,344.56	3,371,795.05	441,221.10	(903,939.89)	(2,929,490.84)	6,133,258.21	4,678,802.26
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		25,807.00	25,807.00	87,996.00	25,807.00		62,189.00	10,393.00	11,699.00
Property Taxes	8020-8079					870,000.00	1,216,821.00	10,258,956.00	1,815,661.00	280,856.00
Miscellaneous Funds	8080-8099							371,085.00		
Federal Revenue	8100-8299			13,083.19	136,073.00				14,600.00	
Other State Revenue	8300-8599		22,278.00	159,962.65	189,993.00		127,097.00	732,132.00	41,495.00	362,596.17
Other Local Revenue	8600-8799		399,307.32	(14,520.41)	50,105.00	1,214,167.96	241,231.00	1,156,555.00	268,602.00	1,129,491.00
Interfund Transfers In	8910-8929					80,000.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			447,392.32	184,332.43	464,167.00	2,189,974.96	1,585,149.00	12,580,917.00	2,150,751.00	1,784,642.17
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		222,878.24	192,796.82	1,797,926.42	1,797,926.42	1,797,926.42	1,797,926.42	1,797,926.42	1,797,926.42
Classified Salaries	2000-2999		211,715.25	279,258.54	460,234.35	460,234.35	460,234.35	460,234.35	460,234.35	460,234.35
Employee Benefits	3000-3999		158,290.92	193,248.76	969,312.40	969,312.40	969,312.40	969,312.40	969,312.40	969,312.40
Books and Supplies	4000-4999		166,393.11	125,678.01	81,513.82	81,513.82	81,513.82	81,513.82	81,513.82	81,513.82
Services	5000-5999		452,539.35	231,053.47	274,404.96	274,404.96	274,404.96	274,404.96	274,404.96	274,404.96
Capital Outlay	6000-6599									
Other Outgo	7000-7499		3,734.91	32,575.04						
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,215,551.78	1,054,610.64	3,583,391.95	3,583,391.95	3,583,391.95	3,583,391.95	3,583,391.95	3,583,391.95
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	52,978.65	(10.21)							
Accounts Receivable	9200-9299	959,948.46	119,133.02	176,069.70		32,112.00				
Due From Other Funds	9310	15,057.43		15,057.43						
Stores	9320									
Prepaid Expenditures	9330	198,198.68	128,357.37							
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,226,183.22	247,480.18	191,127.13	0.00	32,112.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(640,401.08)	363,473.14	211,630.59	(188,651.00)	(16,144.00)	27,308.00	(65,224.00)	21,815.00	
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	(150,925.90)		150,767.84						
Deferred Inflows of Resources	9690									
SUBTOTAL		(791,326.98)	363,473.14	362,398.43	(188,651.00)	(16,144.00)	27,308.00	(65,224.00)	21,815.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		2,017,510.20	(115,992.96)	(171,271.30)	188,651.00	48,256.00	(27,308.00)	65,224.00	(21,815.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(884,152.42)	(1,041,549.51)	(2,930,573.95)	(1,345,160.99)	(2,025,550.95)	9,062,749.05	(1,454,455.95)	(1,798,749.78)
F. ENDING CASH (A + E)			4,413,344.56	3,371,795.05	441,221.10	(903,939.89)	(2,929,490.84)	6,133,258.21	4,678,802.26	2,880,052.48
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		2,880,052.48	960,690.53	5,498,403.18	6,010,060.99				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	73,691.00	11,699.00	11,699.00	74,013.00			420,800.00	420,800.00
Property Taxes	8020-8079	1,161,723.00	6,991,052.60	3,150,764.00	262,649.00			26,008,482.60	26,008,482.60
Miscellaneous Funds	8080-8099		393,362.00	25,354.00	126,450.95			916,251.95	916,251.95
Federal Revenue	8100-8299	114,950.00	20,600.00	26,195.76				325,501.95	325,501.95
Other State Revenue	8300-8599	100,627.00	19,676.00	249,565.00	503,975.00			2,509,396.82	2,509,396.82
Other Local Revenue	8600-8799	213,039.00	653,000.00	751,462.00	745,010.04			6,807,449.91	6,807,449.91
Interfund Transfers In	8910-8929							80,000.00	80,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,664,030.00	8,089,389.60	4,215,039.76	1,712,097.99	0.00	0.00	37,067,883.23	37,067,883.23
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,797,926.42	1,797,926.42	1,797,926.42	1,797,926.41			18,394,939.25	18,394,939.25
Classified Salaries	2000-2999	460,234.35	460,234.35	460,234.35	460,234.34			5,093,317.28	5,093,317.28
Employee Benefits	3000-3999	969,312.40	969,312.40	969,312.40	969,312.40			10,044,663.68	10,044,663.68
Books and Supplies	4000-4999	81,513.82	81,513.82	81,513.82	81,513.82			1,107,209.32	1,107,209.32
Services	5000-5999	274,404.96	274,404.96	274,404.96	274,405.00			3,427,642.46	3,427,642.46
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499			75,483.00	116,119.91			227,912.86	227,912.86
Interfund Transfers Out	7600-7629			135,000.00				135,000.00	135,000.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		3,583,391.95	3,583,391.95	3,793,874.95	3,699,511.88	0.00	0.00	38,430,684.85	38,430,684.85
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							(10.21)	
Accounts Receivable	9200-9299			90,493.00	(315,000.00)			102,807.72	
Due From Other Funds	9310							15,057.43	
Stores	9320							0.00	
Prepaid Expenditures	9330							128,357.37	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	90,493.00	(315,000.00)	0.00	0.00	246,212.31	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599		(31,715.00)		(402,188.00)			(79,695.27)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							150,767.84	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	(31,715.00)	0.00	(402,188.00)	0.00	0.00	71,072.57	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	31,715.00	90,493.00	87,188.00	0.00	0.00	175,139.74	
E. NET INCREASE/DECREASE (B - C + D)		(1,919,361.95)	4,537,712.65	511,657.81	(1,900,225.89)	0.00	0.00	(1,187,661.88)	(1,362,801.62)
F. ENDING CASH (A + E)		960,690.53	5,498,403.18	6,010,060.99	4,109,835.10				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,109,835.10	

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	25,235,726.00	4.73%	26,429,282.60	3.79%	27,431,870.14
2. Federal Revenues	8100-8299	52,700.74	(100.00%)		0.00%	
3. Other State Revenues	8300-8599	298,126.32	(.53%)	296,554.32	0.00%	296,554.32
4. Other Local Revenues	8600-8799	4,450,576.19	(11.10%)	3,956,394.91	.30%	3,968,447.03
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(7,385,322.98)	(7.08%)	(6,862,541.28)	.75%	(6,913,881.28)
6. Total (Sum lines A1 thru A5c)		22,731,806.27	5.14%	23,899,690.55	4.03%	24,862,990.21
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,576,379.83		13,750,552.27
b. Step & Column Adjustment				174,172.44		153,696.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,576,379.83	1.28%	13,750,552.27	1.12%	13,904,248.27
2. Classified Salaries						
a. Base Salaries				2,667,291.01		2,618,362.00
b. Step & Column Adjustment				(48,929.01)		28,686.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,667,291.01	(1.83%)	2,618,362.00	1.10%	2,647,048.00
3. Employee Benefits	3000-3999	5,421,185.78	(.39%)	5,400,147.51	(.03%)	5,398,541.51
4. Books and Supplies	4000-4999	926,839.89	(3.31%)	896,126.85	19.53%	1,071,126.85
5. Services and Other Operating Expenditures	5000-5999	2,209,365.52	(17.38%)	1,825,440.68	.33%	1,831,376.50
6. Capital Outlay	6000-6999	82,575.91	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	105,746.02	22.50%	129,542.86	0.00%	129,542.86
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	136,269.15	(.93%)	135,000.00	0.00%	135,000.00
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)		25,125,653.11	(1.47%)	24,755,172.17	1.46%	25,116,883.99
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,393,846.84)		(855,481.62)		(253,893.78)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,225,336.27		2,831,489.43		1,976,007.81
2. Ending Fund Balance (Sum lines C and D1)		2,831,489.43		1,976,007.81		1,722,114.03
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	203,198.68				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	266,186.11				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,362,104.64				

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		1,976,007.81		1,722,114.03
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,831,489.43		1,976,007.81		1,722,114.03
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,362,104.64		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		1,976,007.81		1,722,114.03
(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	593,470.32				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,955,574.96		1,976,007.81		1,722,114.03
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The District increased two TK classes in 22-23 and have not assumed the continuation of TK in 2023-24.						

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	916,251.95	0.00%	916,251.95	0.00%	916,251.95
2. Federal Revenues	8100-8299	390,798.04	(16.71%)	325,501.95	0.00%	325,501.95
3. Other State Revenues	8300-8599	3,407,640.15	(35.06%)	2,212,842.50	0.00%	2,212,842.50
4. Other Local Revenues	8600-8799	2,943,094.52	(3.13%)	2,851,055.00	.59%	2,867,911.00
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	7,385,322.98	(7.08%)	6,862,541.28	.75%	6,913,881.28
6. Total (Sum lines A1 thru A5c)		15,043,107.64	(12.46%)	13,168,192.68	.52%	13,236,388.68
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,815,231.32		4,644,386.98
b. Step & Column Adjustment				(170,844.34)		30,821.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,815,231.32	(3.55%)	4,644,386.98	.66%	4,675,207.98
2. Classified Salaries						
a. Base Salaries				2,521,364.49		2,474,955.28
b. Step & Column Adjustment				(46,409.21)		20,778.66
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,521,364.49	(1.84%)	2,474,955.28	.84%	2,495,733.94
3. Employee Benefits	3000-3999	4,707,084.85	(1.33%)	4,644,516.17	(.71%)	4,611,377.51
4. Books and Supplies	4000-4999	299,856.85	(29.61%)	211,082.47	0.00%	211,082.47
5. Services and Other Operating Expenditures	5000-5999	1,698,699.54	(5.68%)	1,602,201.78	(.02%)	1,601,936.78
6. Capital Outlay	6000-6999	96,467.88	(100.00%)		0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	123,920.10	(20.62%)	98,370.00	0.00%	98,370.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,262,625.03	(4.12%)	13,675,512.68	.50%	13,743,708.68
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		780,482.61		(507,320.00)		(507,320.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		321,040.34		1,101,522.95		594,202.95
2. Ending Fund Balance (Sum lines C and D1)		1,101,522.95		594,202.95		86,882.95
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,101,522.95		594,202.95		86,882.95
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)		1,101,522.95		594,202.95		86,882.95
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 District increased two TK classes in 22-23 and have not assumed the continuation of TK in 2023-24.						

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	26,151,977.95	4.56%	27,345,534.55	3.67%	28,348,122.09
2. Federal Revenues	8100-8299	443,498.78	(26.61%)	325,501.95	0.00%	325,501.95
3. Other State Revenues	8300-8599	3,705,766.47	(32.28%)	2,509,396.82	0.00%	2,509,396.82
4. Other Local Revenues	8600-8799	7,393,670.71	(7.93%)	6,807,449.91	.42%	6,836,358.03
5. Other Financing Sources						
a. Transfers In	8900-8929	80,000.00	0.00%	80,000.00	0.00%	80,000.00
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)		37,774,913.91	(1.87%)	37,067,883.23	2.78%	38,099,378.89
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,391,611.15		18,394,939.25
b. Step & Column Adjustment				3,328.10		184,517.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,391,611.15	.02%	18,394,939.25	1.00%	18,579,456.25
2. Classified Salaries						
a. Base Salaries				5,188,655.50		5,093,317.28
b. Step & Column Adjustment				(95,338.22)		49,464.66
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	5,188,655.50	(1.84%)	5,093,317.28	.97%	5,142,781.94
3. Employee Benefits	3000-3999	10,128,270.63	(.83%)	10,044,663.68	(.35%)	10,009,919.02
4. Books and Supplies	4000-4999	1,226,696.74	(9.74%)	1,107,209.32	15.81%	1,282,209.32
5. Services and Other Operating Expenditures	5000-5999	3,908,065.06	(12.29%)	3,427,642.46	.17%	3,433,313.28
6. Capital Outlay	6000-6999	179,043.79	(100.00%)	0.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	229,666.12	(.76%)	227,912.86	0.00%	227,912.86
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	136,269.15	(.93%)	135,000.00	0.00%	135,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		39,388,278.14	(2.43%)	38,430,684.85	1.12%	38,860,592.67
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,613,364.23)		(1,362,801.62)		(761,213.78)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,546,376.61		3,933,012.38		2,570,210.76
2. Ending Fund Balance (Sum lines C and D1)		3,933,012.38		2,570,210.76		1,808,996.98
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	203,198.68		0.00		0.00
b. Restricted	9740	1,101,522.95		594,202.95		86,882.95
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	266,186.11		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,362,104.64		0.00		0.00

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		1,976,007.81		1,722,114.03
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,933,012.38		2,570,210.76		1,808,996.98
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	2,362,104.64		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		1,976,007.81		1,722,114.03
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	593,470.32		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)		2,955,574.96		1,976,007.81		1,722,114.03
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.50%		5.14%		4.43%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,242.71		1,242.68		1,242.68
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		39,388,278.14		38,430,684.85		38,860,592.67
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		39,388,278.14		38,430,684.85		38,860,592.67
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,181,648.34		1,152,920.55		1,165,817.78
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,181,648.34		1,152,920.55		1,165,817.78
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	1,253.29	1,242.71		
	Charter School	0.00	0.00		
	Total ADA	1,253.29	1,242.71	(.8%)	Met
1st Subsequent Year (2023-24)	District Regular	1,260.00	1,260.00		
	Charter School				
	Total ADA	1,260.00	1,260.00	0.0%	Met
2nd Subsequent Year (2024-25)	District Regular	1,260.00	1,260.00		
	Charter School				
	Total ADA	1,260.00	1,260.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	1,314.00	1,294.00		
Charter School				
Total Enrollment	1,314.00	1,294.00	(1.5%)	Met
1st Subsequent Year (2023-24)				
District Regular	1,314.00	1,314.00		
Charter School				
Total Enrollment	1,314.00	1,314.00	0.0%	Met
2nd Subsequent Year (2024-25)				
District Regular	1,314.00	1,314.00		
Charter School				
Total Enrollment	1,314.00	1,314.00	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)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)			
District Regular	1,244	1,290	
Charter School			
Total ADA/Enrollment	1,244	1,290	96.4%
Second Prior Year (2020-21)			
District Regular	1,244	1,268	
Charter School			
Total ADA/Enrollment	1,244	1,268	98.1%
First Prior Year (2021-22)			
District Regular	1,210	1,260	
Charter School			
Total ADA/Enrollment	1,210	1,260	96.0%
Historical Average Ratio:			96.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.4%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	1,243	1,294		
Charter School	0			
Total ADA/Enrollment	1,243	1,294	96.1%	Met
1st Subsequent Year (2023-24)				
District Regular	1,260	1,314		
Charter School				
Total ADA/Enrollment	1,260	1,314	95.9%	Met
2nd Subsequent Year (2024-25)				
District Regular	1,260	1,314		
Charter School				
Total ADA/Enrollment	1,260	1,314	95.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(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)	25,467,582.05	25,235,726.00	(.9%)	Met
1st Subsequent Year (2023-24)	26,672,534.20	26,429,282.60	(.9%)	Met
2nd Subsequent Year (2024-25)	27,684,694.02	27,431,870.14	(.9%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	17,519,225.19	20,544,342.26	85.3%
Second Prior Year (2020-21)	18,348,755.75	21,436,819.09	85.6%
First Prior Year (2021-22)	19,980,133.40	23,382,001.35	85.5%
	Historical Average Ratio:		85.4%

	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):	82.4% to 88.4%	82.4% to 88.4%	82.4% to 88.4%

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)	21,664,856.62	24,989,383.96	86.7%	Met
1st Subsequent Year (2023-24)	21,769,061.78	24,620,172.17	88.4%	Met
2nd Subsequent Year (2024-25)	21,949,837.78	24,981,883.99	87.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget	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)	325,501.95	443,498.78	36.3%	Yes
1st Subsequent Year (2023-24)	325,501.95	325,501.95	0.0%	No
2nd Subsequent Year (2024-25)	325,501.95	325,501.95	0.0%	No

Explanation:

(required if Yes)

The district applied for FEMA public assistance for the costs spent at onset of COVID-19 in preparation to re-open school as early as 10/12/2020 and received a reimbursement of \$52,700.74. New mental health IDEA \$14,456.40; accounting for \$26,139 on resource 3216 as revenue arrived; accounting for \$12,475.40 on resource 3213 per ESSER III.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	4,185,274.82	3,705,766.47	-11.5%	Yes
1st Subsequent Year (2023-24)	2,509,396.82	2,509,396.82	0.0%	No
2nd Subsequent Year (2024-25)	2,509,396.82	2,509,396.82	0.0%	No

Explanation:

(required if Yes)

The adopted budget was developed based on May Revise and had \$1.6 million for learning recovery emergency block grant; however, the enacted budget was only based on unduplicated pupil count and resulted in only \$110,388. Resource 2600 Expanded Learning also came short by \$27,058 due to lost ADA to Menlo Park Elementary School District as a result of contracting out our students who opted remote learning after the schools opened and in full operation.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	7,330,027.74	7,393,670.71	.9%	No
1st Subsequent Year (2023-24)	6,791,495.25	6,807,449.91	.2%	No
2nd Subsequent Year (2024-25)	6,816,821.37	6,836,358.03	.3%	No

Explanation:

(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	1,241,210.78	1,226,696.74	-1.2%	No
1st Subsequent Year (2023-24)	1,020,457.87	1,107,209.32	8.5%	Yes
2nd Subsequent Year (2024-25)	1,152,110.87	1,282,209.32	11.3%	Yes

Explanation:

(required if Yes)

Accounting for future year purchases of student devices and new curriculum.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	3,887,713.77	3,908,065.06	.5%	No
1st Subsequent Year (2023-24)	3,387,698.07	3,427,642.46	1.2%	No
2nd Subsequent Year (2024-25)	3,393,433.07	3,433,313.28	1.2%	No

Explanation:

(required if Yes)

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)	11,840,804.51	11,542,935.96	-2.5%	Met
1st Subsequent Year (2023-24)	9,626,394.02	9,642,348.68	.2%	Met
2nd Subsequent Year (2024-25)	9,651,720.14	9,671,256.80	.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	5,128,924.55	5,134,761.80	.1%	Met
1st Subsequent Year (2023-24)	4,408,155.94	4,534,851.78	2.9%	Met
2nd Subsequent Year (2024-25)	4,545,543.94	4,715,522.60	3.7%	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 MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

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

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

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

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

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

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

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	1,076,121.55	1,181,773.88	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,181,773.88	

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)	7.5%	5.1%	4.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.5%	1.7%	1.5%

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)	(2,393,846.84)	25,125,653.11	9.5%	Not Met
1st Subsequent Year (2023-24)	(855,481.62)	24,755,172.17	3.5%	Not Met
2nd Subsequent Year (2024-25)	(253,893.78)	25,116,883.99	1.0%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The adopted budget was developed based on May Revise and had \$1.6 million for learning recovery emergency block grant; however, the enacted budget was only based on unduplicated pupil count and resulted in only \$110,388.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	3,933,012.38	Met
1st Subsequent Year (2023-24)	2,570,210.76	Met
2nd Subsequent Year (2024-25)	1,808,996.98	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2022-23)	5,297,496.98	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,242.71	1,242.68	1,242.68
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)	39,388,278.14	38,430,684.85	38,860,592.67
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	39,388,278.14	38,430,684.85	38,860,592.67
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,181,648.34	1,152,920.55	1,165,817.78

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

0.00	0.00	0.00
1,181,648.34	1,152,920.55	1,165,817.78

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	1st Subsequent Year	2nd Subsequent Year
Reserve Amounts		Projected Year Totals		
(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)	2,362,104.64		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	1,976,007.81	1,722,114.03
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)	593,470.32		
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)	2,955,574.96	1,976,007.81	1,722,114.03
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.50%	5.14%	4.43%
District's Reserve Standard				
(Section 10B, Line 7):		1,181,648.34	1,152,920.55	1,165,817.78
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)	(6,923,335.16)	(7,385,322.98)	6.7%	461,987.82	Not Met
1st Subsequent Year (2023-24)	(6,862,541.28)	(6,862,541.28)	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	(6,913,881.28)	(6,913,881.28)	0.0%	0.00	Met

1b. Transfers In, General Fund *					
Current Year (2022-23)	80,000.00	80,000.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	80,000.00	80,000.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	80,000.00	80,000.00	0.0%	0.00	Met

1c. Transfers Out, General Fund *					
Current Year (2022-23)	135,000.00	136,269.15	.9%	1,269.15	Met
1st Subsequent Year (2023-24)	135,000.00	135,000.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	135,000.00	135,000.00	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)

Collective bargaining was not settled while budget was developed; this interim budget reflected the cost of CBA settlements for 2022-23.

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

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

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

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

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

Yes

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

Yes

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	30	51	7433	3,555,724
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				3,555,724

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases	60,000	60,000	60,000	60,000
Certificates of Participation				
General Obligation Bonds	3,389,646	3,617,623	5,320,796	7,958,687
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	3,449,646	3,677,623	5,380,796	8,018,687

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increased annual payment is funded by Hillsborough tax payers.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

- 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

9,964,251.00 4,769,298.00

0.00 0.00

9,964,251.00 4,769,298.00

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

Actuarial

Actuarial

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

Jun 30, 2021

Jul 01, 2022

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Budget Adoption

(Form 01CS, Item S7A)

First Interim

Current Year (2022-23)

0.00 362,328.00

1st Subsequent Year (2023-24)

0.00 376,329.00

2nd Subsequent Year (2024-25)

0.00 376,329.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2022-23)

225,939.99

229,202.05

1st Subsequent Year (2023-24)

225,939.99

229,202.05

2nd Subsequent Year (2024-25)

225,939.99

229,202.05

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

Current Year (2022-23)

225,939.99

229,202.05

1st Subsequent Year (2023-24)

225,939.99

229,202.05

2nd Subsequent Year (2024-25)

225,939.99

229,202.05

- d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

66

66

1st Subsequent Year (2023-24)

66

66

2nd Subsequent Year (2024-25)

63

66

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?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	115.3	117.9	117.9	117.9

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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?

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

Yes

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	60.6	53.3	53.3	53.3

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

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

Yes

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	15.0	15.0	15.0	15.0

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

- 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

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- 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?

No

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

No

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?

No

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

San Mateo 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.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. Explanation: Optional Explanation	<u>Passed</u>

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**

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

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

INTRA-FD-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
Board Approved Operating Budget 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

San Mateo 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.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. Explanation: Optional Explanation	<u>Passed</u>

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**

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

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

INTRA-FD-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**

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.

Passed

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.

Passed

EXCESS-ASSIGN-REU - (Warning) - 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).

Passed

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.

Passed

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.

Passed

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	3216	(\$76,410.00)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.		
01	6053	(\$112,222.00)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.		
01	6266	(\$74,818.79)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.		
01	7422	(\$38,000.00)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.		
01	7425	(\$15,545.20)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.		
Total of negative resource balances for Fund 01		(\$316,995.99)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	3216	9790	(\$76,410.00)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.			
01	6053	9790	(\$112,222.00)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.			
01	6266	9790	(\$74,818.79)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.			
01	7422	9790	(\$38,000.00)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.			
01	7425	9790	(\$15,545.20)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.			

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

Passed

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

Passed

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

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
Original Budget 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

San Mateo 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.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. Explanation: Faulty SACS, explanation is not applicable.	<u>Passed</u>

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**

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

INTRA FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

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

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

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

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

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). **Passed**

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.

Passed

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.

Passed

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).

Passed

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.

Passed

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.

Passed

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	3216	(\$76,410.00)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.		
01	6053	(\$112,222.00)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.		
01	6266	(\$74,818.79)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.		
01	7422	(\$38,000.00)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.		
01	7425	(\$15,545.20)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.		
Total of negative resource balances for Fund 01		(\$316,995.99)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	3216	9790	(\$76,410.00)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.			
01	6053	9790	(\$112,222.00)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.			
01	6266	9790	(\$74,818.79)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.			
01	7422	9790	(\$38,000.00)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.			
01	7425	9790	(\$15,545.20)
Explanation: Resolved when closing 21-22 books and via 22-23 1st Interim budget revision.			

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

Passed

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

Passed

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

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

San Mateo 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.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. Explanation: Optional Explanation	<u>Passed</u>

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**

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

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

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

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

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

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

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). **Passed**

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. **Passed**

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. **Passed**

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). **Passed**

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. **Passed**

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. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

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.)	<u>Passed</u>
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.)	<u>Passed</u>
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.)	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>