

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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: Amy Banks Telephone: (916) 771-1600 Ext. 50111
Title: Associate Superintendent, Business Services E-mail: abanks01@gmail.com

Criteria and Standards Review Summary

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

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
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)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

2022-23 First Interim
General Fund
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	114,307,204.00	114,307,204.00	17,613,747.45	119,474,774.00	5,167,570.00	4.5%
2) Federal Revenue		8100-8299	8,837,986.00	8,837,986.00	1,598,651.92	9,707,482.00	869,496.00	9.8%
3) Other State Revenue		8300-8599	30,322,399.00	30,322,399.00	2,123,199.00	35,082,731.00	4,760,332.00	15.7%
4) Other Local Revenue		8600-8799	9,535,690.00	9,535,690.00	2,896,206.41	9,953,612.00	417,922.00	4.4%
5) TOTAL, REVENUES			163,003,279.00	163,003,279.00	24,231,804.78	174,218,599.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	69,153,482.00	69,153,482.00	19,111,144.52	73,782,206.00	(4,628,724.00)	-6.7%
2) Classified Salaries		2000-2999	17,889,236.00	17,889,236.00	5,175,275.79	18,746,140.00	(856,904.00)	-4.8%
3) Employee Benefits		3000-3999	37,780,415.00	37,780,415.00	7,964,522.83	39,606,552.00	(1,826,137.00)	-4.8%
4) Books and Supplies		4000-4999	11,530,826.00	11,530,826.00	1,353,257.62	13,220,845.00	(1,690,019.00)	-14.7%
5) Services and Other Operating Expenditures		5000-5999	12,531,220.00	12,531,220.00	3,180,159.79	17,868,772.00	(5,337,552.00)	-42.6%
6) Capital Outlay		6000-6999	396,207.00	396,207.00	637,172.83	1,632,247.00	(1,236,040.00)	-312.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,870,999.00	2,870,999.00	204,309.53	3,580,097.00	(709,098.00)	-24.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(468,776.00)	(468,776.00)	0.00	(468,776.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			151,683,609.00	151,683,609.00	37,625,842.91	167,968,083.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,319,670.00	11,319,670.00	(13,394,038.13)	6,250,516.00		
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)			11,319,670.00	11,319,670.00	(13,394,038.13)	6,250,516.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,401,693.00	47,401,693.00		51,355,481.00	3,953,788.00	8.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,401,693.00	47,401,693.00		51,355,481.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,401,693.00	47,401,693.00		51,355,481.00		
2) Ending Balance, June 30 (E + F1e)			58,721,363.00	58,721,363.00		57,605,997.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	28,333.00	28,333.00		28,333.00		
Prepaid Items		9713	1,207,632.00	1,207,632.00		1,324,458.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	7,630,041.00	7,630,041.00		16,472,864.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	38,232,421.00	38,232,421.00		27,912,173.00		
Maintenance	0000	9760	1,625,696.00					
Curriculum Adoption	0000	9760	8,945,569.00					
New School Start-Up	0000	9760	18,000,000.00					
Technology Replacement	0000	9760	7,106,458.00					
Safety Measures	0000	9760	2,068,689.00					
Technology Infrastructure	0000	9760	486,009.00					
Maintenance	0000	9760		1,625,696.00				
Curriculum Adoption	0000	9760		8,945,569.00				
New School Start-Up	0000	9760		18,000,000.00				
Technology Replacement	0000	9760		7,106,458.00				
Safety Measures	0000	9760		2,068,689.00				
Technology Infrastructure	0000	9760		486,009.00				
Maintenance	0000	9760				1,863,588.00		
Curriculum Adoption	0000	9760				7,990,880.00		
New School Start-Up	0000	9760				10,332,224.00		
Technology Replacement	0000	9760				7,106,458.00		
Safety Measures	0000	9760				72,996.00		
Grade 6-8 Musical Instruments	0000	9760				2,634.00		
Bus Replacement	0000	9760				2,384.00		
Technology Infrastructure	0000	9760				541,009.00		
d) Assigned								
Other Assignments		9780	5,302,869.00	5,302,869.00		6,686,548.00		
Site/Department Carry over	0000	9780	150,000.00					
Medi-Cal Administrative Activities	0000	9780	105,395.00					
LCFF Supplemental	0000	9780	1,247,043.00					
2% Board Reserve	0000	9780	3,033,673.00					
LCFF Supplemental	1100	9780	766,758.00					
Site/Department Carry over	0000	9780		150,000.00				
Medi-Cal Administrative Activities	0000	9780		105,395.00				
LCFF Supplemental	0000	9780		1,247,043.00				
2% Board Reserve	0000	9780		3,033,673.00				
LCFF Supplemental	1100	9780		766,758.00				
Site/Department Carry over	0000	9780				150,000.00		
Medi-Cal Administrative Activities	0000	9780				38,906.00		
LCFF Supplemental	0000	9780				440,618.00		
2% Board Reserve	0000	9780				3,359,362.00		
LCFF Supplemental	1100	9780				2,697,662.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,550,508.00	4,550,508.00		5,039,042.00		
Unassigned/Unappropriated Amount		9790	1,759,559.00	1,759,559.00		132,579.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	56,517,778.00	56,517,778.00	12,831,488.00	48,252,695.00	(8,265,083.00)	-14.6%
Education Protection Account State Aid - Current Year		8012	2,639,113.00	2,639,113.00	3,880,828.00	10,298,729.00	7,659,616.00	290.2%

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	111,832,588.00	111,832,588.00	17,613,747.45	116,786,583.00	4,953,995.00	4.4%
2) Federal Revenue		8100-8299	105,560.00	105,560.00	24,829.54	105,560.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,958,056.00	17,958,056.00	0.00	2,270,684.00	(15,687,372.00)	-87.4%
4) Other Local Revenue		8600-8799	211,164.00	211,164.00	396,863.85	872,443.00	661,279.00	313.2%
5) TOTAL, REVENUES			130,107,368.00	130,107,368.00	18,035,440.84	120,035,270.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	53,206,904.00	53,206,904.00	14,672,568.76	53,913,775.00	(706,871.00)	-1.3%
2) Classified Salaries		2000-2999	10,700,013.00	10,700,013.00	3,270,759.74	10,125,760.00	574,253.00	5.4%
3) Employee Benefits		3000-3999	20,391,579.00	20,391,579.00	5,901,498.52	20,528,939.00	(137,360.00)	-0.7%
4) Books and Supplies		4000-4999	9,593,384.00	9,593,384.00	762,298.27	5,436,813.00	4,156,571.00	43.3%
5) Services and Other Operating Expenditures		5000-5999	8,045,379.00	8,045,379.00	2,298,178.67	8,713,157.00	(667,778.00)	-8.3%
6) Capital Outlay		6000-6999	263,500.00	263,500.00	539,189.69	1,499,540.00	(1,236,040.00)	-469.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,040,999.00	1,040,999.00	204,309.53	1,040,999.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(624,090.00)	(624,090.00)	0.00	(638,957.00)	14,867.00	-2.4%
9) TOTAL, EXPENDITURES			102,617,668.00	102,617,668.00	27,648,803.18	100,620,026.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,489,700.00	27,489,700.00	(9,613,362.34)	19,415,244.00		
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	(14,564,533.00)	(14,564,533.00)	0.00	(19,571,593.00)	(5,007,060.00)	34.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,564,533.00)	(14,564,533.00)	0.00	(19,571,593.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,925,167.00	12,925,167.00	(9,613,362.34)	(156,349.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,166,155.00	38,166,155.00		41,289,482.00	3,123,327.00	8.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,166,155.00	38,166,155.00		41,289,482.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,166,155.00	38,166,155.00		41,289,482.00		
2) Ending Balance, June 30 (E + F1e)			51,091,322.00	51,091,322.00		41,133,133.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	28,333.00	28,333.00		28,333.00		
Prepaid Items		9713	1,207,632.00	1,207,632.00		1,324,458.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	38,232,421.00	38,232,421.00		27,912,173.00		
Maintenance	0000	9760	1,625,696.00					
Curriculum Adoption	0000	9760	8,945,569.00					
New School Start-Up	0000	9760	18,000,000.00					
Technology Replacement	0000	9760	7,106,458.00					
Safety Measures	0000	9760	2,068,689.00					
Technology Infrastructure	0000	9760	486,009.00					
Maintenance	0000	9760		1,625,696.00				
Curriculum Adoption	0000	9760		8,945,569.00				
New School Start-Up	0000	9760		18,000,000.00				
Technology Replacement	0000	9760		7,106,458.00				
Safety Measures	0000	9760		2,068,689.00				
Technology Infrastructure	0000	9760		486,009.00				
Maintenance	0000	9760				1,863,588.00		
Curriculum Adoption	0000	9760				7,990,880.00		
New School Start-Up	0000	9760				10,332,224.00		
Technology Replacement	0000	9760				7,106,458.00		
Safety Measures	0000	9760				72,996.00		
Grade 6-8 Musical Instruments	0000	9760				2,634.00		
Bus Replacement	0000	9760				2,384.00		
Technology Infrastructure	0000	9760				541,009.00		
d) Assigned								
Other Assignments		9780	5,302,869.00	5,302,869.00		6,686,548.00		
Site/Department Carry over	0000	9780	150,000.00					
Medi-Cal Administrative Activities	0000	9780	105,395.00					
LCFF Supplemental	0000	9780	1,247,043.00					
2% Board Reserve	0000	9780	3,033,673.00					
LCFF Supplemental	1100	9780	766,758.00					
Site/Department Carry over	0000	9780		150,000.00				
Medi-Cal Administrative Activities	0000	9780		105,395.00				
LCFF Supplemental	0000	9780		1,247,043.00				
2% Board Reserve	0000	9780		3,033,673.00				
LCFF Supplemental	1100	9780		766,758.00				
Site/Department Carry over	0000	9780				150,000.00		
Medi-Cal Administrative Activities	0000	9780				38,906.00		
LCFF Supplemental	0000	9780				440,618.00		
2% Board Reserve	0000	9780				3,359,362.00		
LCFF Supplemental	1100	9780				2,697,662.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,550,508.00	4,550,508.00		5,039,042.00		
Unassigned/Unappropriated Amount		9790	1,759,559.00	1,759,559.00		132,579.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	56,517,778.00	56,517,778.00	12,831,488.00	48,252,695.00	(8,265,083.00)	-14.6%
Education Protection Account State Aid - Current Year		8012	2,639,113.00	2,639,113.00	3,880,828.00	10,298,729.00	7,659,616.00	290.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,474,616.00	2,474,616.00	0.00	2,688,191.00	213,575.00	8.6%
2) Federal Revenue		8100-8299	8,732,426.00	8,732,426.00	1,573,822.38	9,601,922.00	869,496.00	10.0%
3) Other State Revenue		8300-8599	12,364,343.00	12,364,343.00	2,123,199.00	32,812,047.00	20,447,704.00	165.4%
4) Other Local Revenue		8600-8799	9,324,526.00	9,324,526.00	2,499,342.56	9,081,169.00	(243,357.00)	-2.6%
5) TOTAL, REVENUES			32,895,911.00	32,895,911.00	6,196,363.94	54,183,329.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,946,578.00	15,946,578.00	4,438,575.76	19,868,431.00	(3,921,853.00)	-24.6%
2) Classified Salaries		2000-2999	7,189,223.00	7,189,223.00	1,904,516.05	8,620,380.00	(1,431,157.00)	-19.9%
3) Employee Benefits		3000-3999	17,388,836.00	17,388,836.00	2,063,024.31	19,077,613.00	(1,688,777.00)	-9.7%
4) Books and Supplies		4000-4999	1,937,442.00	1,937,442.00	590,959.35	7,784,032.00	(5,846,590.00)	-301.8%
5) Services and Other Operating Expenditures		5000-5999	4,485,841.00	4,485,841.00	881,981.12	9,155,615.00	(4,669,774.00)	-104.1%
6) Capital Outlay		6000-6999	132,707.00	132,707.00	97,983.14	132,707.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,830,000.00	1,830,000.00	0.00	2,539,098.00	(709,098.00)	-38.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	155,314.00	155,314.00	0.00	170,181.00	(14,867.00)	-9.6%
9) TOTAL, EXPENDITURES			49,065,941.00	49,065,941.00	9,977,039.73	67,348,057.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,170,030.00)	(16,170,030.00)	(3,780,675.79)	(13,164,728.00)		
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	14,564,533.00	14,564,533.00	0.00	19,571,593.00	5,007,060.00	34.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,564,533.00	14,564,533.00	0.00	19,571,593.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,605,497.00)	(1,605,497.00)	(3,780,675.79)	6,406,865.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,235,538.00	9,235,538.00		10,065,999.00	830,461.00	9.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,235,538.00	9,235,538.00		10,065,999.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,235,538.00	9,235,538.00		10,065,999.00		
2) Ending Balance, June 30 (E + F1e)			7,630,041.00	7,630,041.00		16,472,864.00		
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		

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)
b) Restricted		9740	7,630,041.00	7,630,041.00		16,472,864.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	2,474,616.00	2,474,616.00	0.00	2,688,191.00	213,575.00	8.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,474,616.00	2,474,616.00	0.00	2,688,191.00	213,575.00	8.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,562,780.00	2,562,780.00	0.00	2,548,904.00	(13,876.00)	-0.5%
Special Education Discretionary Grants		8182	195,363.00	195,363.00	0.00	195,363.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,405,600.00	8,405,600.00	0.00	4,779,400.00	(3,626,200.00)	-43.1%
3) Other State Revenue		8300-8599	711,243.00	711,243.00	8,656.44	5,013,600.00	4,302,357.00	604.9%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	15,358.16	76,000.00	56,000.00	280.0%
5) TOTAL, REVENUES			9,136,843.00	9,136,843.00	24,014.60	9,869,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,503,840.00	2,503,840.00	714,673.23	2,796,959.00	(293,119.00)	-11.7%
3) Employee Benefits		3000-3999	882,361.00	882,361.00	262,355.59	992,748.00	(110,387.00)	-12.5%
4) Books and Supplies		4000-4999	4,298,130.00	4,298,130.00	1,081,833.29	4,737,563.00	(439,433.00)	-10.2%
5) Services and Other Operating Expenditures		5000-5999	335,500.00	335,500.00	62,552.78	372,500.00	(37,000.00)	-11.0%
6) Capital Outlay		6000-6999	210,000.00	210,000.00	207,899.14	290,000.00	(80,000.00)	-38.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	468,776.00	468,776.00	0.00	468,776.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,698,607.00	8,698,607.00	2,329,314.03	9,658,546.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			438,236.00	438,236.00	(2,305,299.43)	210,454.00		
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)			438,236.00	438,236.00	(2,305,299.43)	210,454.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,281,453.00	5,281,453.00		8,288,668.00	3,007,215.00	56.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,281,453.00	5,281,453.00		8,288,668.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,281,453.00	5,281,453.00		8,288,668.00		
2) Ending Balance, June 30 (E + F1e)			5,719,689.00	5,719,689.00		8,499,122.00		
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	5,719,689.00	5,719,689.00		8,499,122.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	8,405,600.00	8,405,600.00	0.00	4,779,400.00	(3,626,200.00)	-43.1%
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			8,405,600.00	8,405,600.00	0.00	4,779,400.00	(3,626,200.00)	-43.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	711,243.00	711,243.00	8,656.44	5,013,600.00	4,302,357.00	604.9%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			711,243.00	711,243.00	8,656.44	5,013,600.00	4,302,357.00	604.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	(1,648.40)	25,000.00	25,000.00	New
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	17,006.56	51,000.00	31,000.00	155.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	15,358.16	76,000.00	56,000.00	280.0%
TOTAL, REVENUES			9,136,843.00	9,136,843.00	24,014.60	9,869,000.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,046,358.00	2,046,358.00	563,477.50	2,297,010.00	(250,652.00)	-12.2%
Classified Supervisors' and Administrators' Salaries		2300	367,485.00	367,485.00	122,573.64	387,666.00	(20,181.00)	-5.5%
Clerical, Technical and Office Salaries		2400	89,997.00	89,997.00	28,622.09	112,283.00	(22,286.00)	-24.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,503,840.00	2,503,840.00	714,673.23	2,796,959.00	(293,119.00)	-11.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	526,783.00	526,783.00	145,495.85	554,192.00	(27,409.00)	-5.2%
OASDI/Medicare/Alternative		3301-3302	176,090.00	176,090.00	48,733.78	189,532.00	(13,442.00)	-7.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	19,658,529.00	19,658,529.00	2,987,899.32	19,831,529.00	173,000.00	0.9%
5) TOTAL, REVENUES			19,658,529.00	19,658,529.00	2,987,899.32	19,831,529.00		
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	10,199.02	11,296.00	(11,296.00)	New
5) Services and Other Operating Expenditures		5000-5999	6,591,930.00	6,591,930.00	1,270,650.93	7,065,205.00	(473,275.00)	-7.2%
6) Capital Outlay		6000-6999	11,250,000.00	11,250,000.00	7,794,153.45	32,084,901.00	(20,834,901.00)	-185.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	1,326,369.00	1,326,369.00	1,278,276.33	1,326,369.00	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			19,168,299.00	19,168,299.00	10,353,279.73	40,487,771.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			490,230.00	490,230.00	(7,365,380.41)	(20,656,242.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,630,381.00	2,630,381.00	0.00	0.00	(2,630,381.00)	-100.0%
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			2,630,381.00	2,630,381.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,120,611.00	3,120,611.00	(7,365,380.41)	(20,656,242.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,909,348.00	7,909,348.00		35,090,069.00	27,180,721.00	343.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,909,348.00	7,909,348.00		35,090,069.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,909,348.00	7,909,348.00		35,090,069.00		
2) Ending Balance, June 30 (E + F1e)			11,029,959.00	11,029,959.00		14,433,827.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	11,029,959.00	11,029,959.00		14,433,827.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	100,000.00	100,000.00	53,743.76	273,000.00	173,000.00	173.0%
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	19,558,529.00	19,558,529.00	2,934,155.56	19,558,529.00	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			19,658,529.00	19,658,529.00	2,987,899.32	19,831,529.00	173,000.00	0.9%
TOTAL, REVENUES			19,658,529.00	19,658,529.00	2,987,899.32	19,831,529.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%

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	2,630,381.00	2,630,381.00	0.00	0.00	(2,630,381.00)	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	37,371.35	0.00	0.00	0.0%
5) TOTAL, REVENUES			2,630,381.00	2,630,381.00	37,371.35	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,630,381.00	2,630,381.00	37,371.35	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	2,630,381.00	2,630,381.00	0.00	0.00	2,630,381.00	100.0%
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			(2,630,381.00)	(2,630,381.00)	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	37,371.35	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		(431,333.00)	(431,333.00)	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		(431,333.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		(431,333.00)		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		(431,333.00)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(431,333.00)		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	2,630,381.00	2,630,381.00	0.00	0.00	(2,630,381.00)	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,630,381.00	2,630,381.00	0.00	0.00	(2,630,381.00)	-100.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	37,371.35	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	37,371.35	0.00	0.00	0.0%
TOTAL, REVENUES			2,630,381.00	2,630,381.00	37,371.35	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	35.00	35.00	36.27	113.00	78.00	222.9%
5) TOTAL, REVENUES			35.00	35.00	36.27	113.00		
B. EXPENSES								
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	5,000.00	5,000.00	30.70	5,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,000.00	5,000.00	30.70	5,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(4,965.00)	(4,965.00)	5.57	(4,887.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,965.00)	(4,965.00)	5.57	(4,887.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	42,612.00	42,612.00		42,444.00	(168.00)	-0.4%
b) Audit Adjustments		9793	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)
c) As of July 1 - Audited (F1a + F1b)			42,612.00	42,612.00		42,444.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			42,612.00	42,612.00		42,444.00		
2) Ending Net Position, June 30 (E + F1e)			37,647.00	37,647.00		37,557.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	37,647.00	37,647.00		37,557.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35.00	35.00	36.27	113.00	78.00	222.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35.00	35.00	36.27	113.00	78.00	222.9%
TOTAL, REVENUES			35.00	35.00	36.27	113.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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)	10,880.67	10,880.67	10,991.44	10,991.44	110.77	1.0%
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)	10,880.67	10,880.67	10,991.44	10,991.44	110.77	1.0%
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	14.09	14.09	14.33	14.33	.24	2.0%
d. Special Education Extended Year	10.18	10.18	10.22	10.22	.04	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)	24.27	24.27	24.55	24.55	.28	1.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,904.94	10,904.94	11,015.99	11,015.99	111.05	1.0%
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	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		November								
A. BEGINNING CASH			55,094,371.00	49,464,689.00	41,247,432.00	43,716,358.00	38,320,327.00	31,946,422.00	60,353,588.00	48,106,707.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,291,337.00	2,291,337.00	8,005,235.00	4,124,407.00	4,124,407.00	6,610,271.00	4,470,971.00	4,470,971.00
Property Taxes	8020-8079		24,087.00	0.00	881,343.00	0.00	0.00	26,757,924.00	103,033.00	0.00
Miscellaneous Funds	8080-8099		0.00	(923.00)	(1,845.00)	(1,230.00)	(1,230.00)	(1,671.00)	(1,671.00)	(1,671.00)
Federal Revenue	8100-8299		0.00	0.00	490,128.00	1,108,524.00	425,335.00	0.00	637,049.00	49,108.00
Other State Revenue	8300-8599		332,555.00	332,555.00	598,598.00	859,491.00	5,361,625.00	568,067.00	4,216,944.00	376,142.00
Other Local Revenue	8600-8799		305,218.00	552,238.00	743,127.00	753,855.00	861,902.00	1,420,273.00	885,623.00	838,513.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,953,197.00	3,175,207.00	10,716,586.00	6,845,047.00	10,772,039.00	35,354,864.00	10,311,949.00	5,733,063.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		520,060.00	5,955,258.00	6,012,112.00	6,623,714.00	7,780,157.00	1,023,732.00	12,872,773.00	6,489,963.00
Classified Salaries	2000-2999		661,578.00	1,378,925.00	1,428,872.00	1,705,901.00	1,828,064.00	1,647,524.00	1,776,148.00	2,116,907.00
Employee Benefits	3000-3999		536,747.00	2,449,417.00	2,275,798.00	2,702,560.00	2,820,399.00	935,320.00	4,352,494.00	2,730,129.00
Books and Supplies	4000-4999		255,040.00	321,651.00	588,981.00	187,585.00	783,472.00	2,084,450.00	1,188,020.00	1,002,683.00
Services	5000-5999		669,955.00	923,236.00	779,304.00	807,665.00	980,911.00	812,433.00	2,367,181.00	1,170,451.00
Capital Outlay	6000-6599		0.00	145,006.00	435,759.00	56,408.00	266,067.00	458,188.00	16,163.00	110,107.00
Other Outgo	7000-7499		0.00	184,061.00	14,821.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,643,380.00	11,357,554.00	11,535,647.00	12,083,833.00	14,459,070.00	6,961,647.00	22,572,779.00	13,620,240.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(1,394,564.00)	(22,329.00)	(181,179.00)	(223,271.00)	(205,287.00)	(212,630.00)	(80,010.00)	(80,010.00)	(80,010.00)
Accounts Receivable	9200-9299	10,489,299.00	645,126.00	2,330,804.00	3,527,976.00	3,120,885.00	(2,428,535.00)	470,435.00	470,435.00	470,435.00
Due From Other Funds	9310	169,574.00				169,574.00				
Stores	9320	53,226.00	14,272.00	15,168.00	14,069.00	(4,023.00)	(22,628.00)			
Prepaid Expenditures	9330	1,324,458.00	(18,571.00)	(269,102.00)	8,958.00	(6,289.00)				

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		10,641,993.00	618,498.00	1,895,691.00	3,327,732.00	3,074,860.00	(2,663,793.00)	390,425.00	390,425.00	390,425.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	13,037,087.00	6,557,997.00	1,930,601.00	39,745.00	1,888,306.00	23,081.00	376,476.00	376,476.00	376,476.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	1,343,799.00				1,343,799.00				
Deferred Inflows of Resources	9690									
SUBTOTAL		14,380,886.00	6,557,997.00	1,930,601.00	39,745.00	3,232,105.00	23,081.00	376,476.00	376,476.00	376,476.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(3,738,893.00)	(5,939,499.00)	(34,910.00)	3,287,987.00	(157,245.00)	(2,686,874.00)	13,949.00	13,949.00	13,949.00
E. NET INCREASE/DECREASE (B - C + D)			(5,629,682.00)	(8,217,257.00)	2,468,926.00	(5,396,031.00)	(6,373,905.00)	28,407,166.00	(12,246,881.00)	(7,873,228.00)
F. ENDING CASH (A + E)			49,464,689.00	41,247,432.00	43,716,358.00	38,320,327.00	31,946,422.00	60,353,588.00	48,106,707.00	40,233,479.00
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):		November							
A. BEGINNING CASH		40,233,479.00	35,896,080.00	49,333,333.00	42,922,527.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	6,610,271.00	4,470,971.00	4,470,971.00	6,610,275.00	0.00		58,551,424.00	58,551,424.00
Property Taxes	8020-8079	13,494.00	18,999,056.00	657,151.00	10,815,999.00			58,252,087.00	58,252,087.00
Miscellaneous Funds	8080-8099	(1,671.00)	(1,671.00)	(1,671.00)	(1,674.00)	2,688,191.00		2,671,263.00	2,671,263.00
Federal Revenue	8100-8299	38,338.00	0.00	576,257.00	6,382,743.00			9,707,482.00	9,707,482.00
Other State Revenue	8300-8599	1,571,644.00	2,086,148.00	644,616.00	18,134,346.00			35,082,731.00	35,082,731.00
Other Local Revenue	8600-8799	805,892.00	844,780.00	1,270,338.00	671,853.00			9,953,612.00	9,953,612.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		9,037,968.00	26,399,284.00	7,617,662.00	42,613,542.00	2,688,191.00	0.00	174,218,599.00	174,218,599.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,603,486.00	6,537,186.00	6,654,615.00	6,709,150.00	0.00		73,782,206.00	73,782,206.00
Classified Salaries	2000-2999	1,784,338.00	1,716,589.00	1,699,039.00	1,002,255.00			18,746,140.00	18,746,140.00
Employee Benefits	3000-3999	2,468,484.00	2,538,716.00	2,557,411.00	13,239,077.00			39,606,552.00	39,606,552.00
Books and Supplies	4000-4999	1,752,132.00	836,911.00	1,164,741.00	3,055,179.00			13,220,845.00	13,220,845.00
Services	5000-5999	775,509.00	1,266,792.00	1,907,215.00	5,408,120.00			17,868,772.00	17,868,772.00
Capital Outlay	6000-6599	5,367.00	79,786.00	59,396.00	0.00			1,632,247.00	1,632,247.00
Other Outgo	7000-7499	0.00	0.00	0.00	373,341.00	2,539,098.00		3,111,321.00	3,111,321.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		13,389,316.00	12,975,980.00	14,042,417.00	29,787,122.00	2,539,098.00	0.00	167,968,083.00	167,968,083.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(80,010.00)	(80,010.00)	(80,010.00)	(80,008.00)			(1,404,764.00)	
Accounts Receivable	9200-9299	470,435.00	470,435.00	470,435.00	470,433.00			10,489,299.00	
Due From Other Funds	9310							169,574.00	
Stores	9320							16,858.00	
Prepaid Expenditures	9330							(285,004.00)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		390,425.00	390,425.00	390,425.00	390,425.00	0.00	0.00	8,985,963.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	376,476.00	376,476.00	376,476.00	338,501.00			13,037,087.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							1,343,799.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		376,476.00	376,476.00	376,476.00	338,501.00	0.00	0.00	14,380,886.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		13,949.00	13,949.00	13,949.00	51,924.00	0.00	0.00	(5,394,923.00)	
E. NET INCREASE/DECREASE (B - C + D)		(4,337,399.00)	13,437,253.00	(6,410,806.00)	12,878,344.00	149,093.00	0.00	855,593.00	6,250,516.00
F. ENDING CASH (A + E)		35,896,080.00	49,333,333.00	42,922,527.00	55,800,871.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								55,949,964.00	

2022-23 1st Interim Cash Flow Assumptions

(Please return to PCOE with 1st Interim reports)

REVENUES	Included Yes/No	Amount	Comments & Timing
8010-8099 Revenue Limit Sources			
Principal Apportionment			
Payment schedule per CDE Website www.cde.ca.gov/fg/aa/pa/papayschedule.asp	Yes		
EPA payments in Sept, Dec, Mar, June	Yes		
Property Taxes (please note source for estimate)	Yes		2022-23 P-1
8100 - 8299 Federal Revenue			
Did you include Fed Cash Mgmt funds?	Yes		
8300 - 8599 Other State Revenue			
8600 - 8799 Other Local Revenue			
What Interest Rate did you project?	0.89%	400,000	
Interest adjusted for effect of dry pd financing?			
Transfers In			
Interfund borrowing transfers from other funds	N/A		
TRANS Proceeds (including Mid-Year TRANS)	N/A		
Dry Pd Financing Arrangement w/County treasurer?	N/A		
EXPENDITURES			
1000 -3999 Salaries and Benefits			
COLAs or retroactive payments included?	Yes	Negotiated Settlement Only	
Salary rollbacks or furloughs included?	No		
Increases or decrease in H/W premiums included?	Yes	Increase to H/W Benefit Cap	
4000 -6999 Supplies, Services, & Capital Outlay			
Elections, Legal Settlements	Yes	Election	
Other large payments	No		
7000 - 7499 Other Outgo			
TRANS Debt Service Set-Asides	N/A		
Interfund borrowing payback	N/A		
Debt Service for Non-Voter Approved Debt	Yes	1,040,999	
Billback	Yes		
Transfers Out			
Other			
Other/Notes			

**MULTI - YEAR PROJECTION ASSUMPTIONS
FISCAL YEARS ENDING 2024-2025
FIRST INTERIM-2022-23**

	2022-23	2023-24	2024-25
<i>INCOME</i>			
COST OF LIVING ADJUSTMENT (COLA)	6.56%	5.38%	4.02%
ADA/ENROLLMENT GROWTH	0 ADA increase	0 ADA increase	0 ADA increase
ENROLLMENT PROJECTION	11,500	11,500	11,500
ADA PROJECTIONS	11,016	11,016	11,016
UNDUPLICATED COUNT	6,007	6,007	6,007
SPECIAL ED (SELPA) INCOME (Dec / April Student count)	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate	Adjusted for change in enrollment; no increase in rate
TK-3 CLASS SIZE	TK-3 26:1 School Avg.	TK-3 26:1 School Avg.	TK-3 26:1 School Avg.
ONE-TIME STATE/FEDERAL FUNDS	\$14,672,465	\$1,110,234	\$0
LOTTERY INCOME-URESTRICTED	\$170.00/annual	\$170.00/annual	\$170.00/annual
LOTTERY INCOME-RESTRICTED	\$67.00/annual	\$67.00/annual	\$67.00/annual
INTEREST INCOME	\$100,000	\$150,000	\$200,000
<i>EXPENSES</i>	2022-23	2023-24	2024-25
STEP AND COLUMN (ALL STAFF)	District Wide = 2.11%	District Wide = 2.11%	District Wide = 2.11%
RESERVE	5%	5%	5%
STRS RATE-PENSION	19.10%	19.10%	19.10%
PERS RATE-PENSION	25.37%	25.20%	24.60%
STATE UNEMPLOYMENT INSURANCE RATE	0.50%	0.50%	0.50%
WORKERS COMP RATE	1.23%	1.23%	1.23%
RETIREES	10.0 F.T.E.	10.0 F.T.E.	10.0 F.T.E.
GROWTH POSITIONS - TEACHERS	0.0 F.T.E.	0.0 F.T.E.	0.0 F.T.E.
GROWTH POSITIONS - SPED CERT	1.0 F.T.E.	1.0 F.T.E.	1.0 F.T.E.
GROWTH POSITIONS - INSTRUCTIONAL AIDES	4.0 F.T.E.	4.0 F.T.E.	4.0 F.T.E.
SPECIAL ED PCOE BILLBACK	Rate increase 10%	Rate increase 10%	Rate increase 10%
TRANSPORTATION CONTRACT WITH RJUHSD	10% increase over prior year	10% increase over prior year	10% increase over prior year
UTILITIES	2.5% Increase	2.5% Increase	2.5% Increase
ROUTINE RESTRICTED MAINTENANCE	3%	3%	3%
GASB 45 (Pre-funding Retiree Health Costs)	Pay As We Go-included	Pay As We Go-included	Pay As We Go-included

**ROSEVILLE CITY SCHOOL DISTRICT
FIRST INTERIM-2022/23
MULTI YEAR PROJECTION
RESTRICTED AND UNRESTRICTED FUNDS**

	2022-23	2023-24	2024-25
REVENUES			
LCFF	119,474,774	127,311,958	134,142,890
Federal Revenue	9,707,482	7,184,400	4,931,583
Other State Revenue	35,082,731	19,892,257	19,948,421
Local Revenues	9,953,612	10,053,612	10,103,612
TOTAL REVENUES	174,218,599	164,442,227	169,126,506
EXPENDITURES			
Certificated Salaries	73,782,206	72,820,161	74,083,125
Classified Salaries	18,746,140	19,180,709	19,660,734
Employee Benefits	39,606,552	40,316,146	40,814,012
Books & Supplies	13,220,845	13,664,975	14,423,478
Services and Other Operating Exp	17,868,772	15,132,544	15,907,544
Capital Outlay	1,632,247	335,363	335,363
Other Outgo	3,111,321	3,211,321	3,311,321
Transfer Out	-	-	-
Indirect / Direct charges	-	-	-
TOTAL EXPENDITURES	167,968,083	164,661,219	168,535,577
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	6,250,516	(218,991)	590,929
OTHER FINANCING SOURCES/USES	-	-	-
NET CHANGE IN FUND BALANCE	6,250,516	(218,991)	590,929
PROJECTED BEGINNING FUND BALANCE	51,355,481	57,605,997	57,387,006
PROJECTED ENDING FUND BALANCE	57,605,997	57,387,006	57,977,935
COMPONENTS OF ENDING BALANCE			
Non-Spendable:			
Revolving Cash	10,000	10,000	10,000
Stores	28,333	28,333	28,333
Prepaid Expenses	1,324,458	450,758	450,758
Restricted:	16,472,864	14,861,844	12,102,699
Committed:			
Maintenance	1,863,588	1,163,588	463,588
Curriculum Adoption	7,990,880	7,990,880	7,990,880
New School Start-Up	10,332,224	10,332,224	10,332,224
Safety Measures	72,996	40,996	8,996
Technology Replacement	7,106,458	6,527,415	5,871,331
Technology Infrastructure	541,009	227,719	55,000
Assigned:			
Carryover--Site & District	3,327,186	1,398,406	1,398,406
Unassigned:			
3% Designation	5,039,042	4,939,837	5,056,067
Additional 2% Board Reserve	3,359,362	3,293,224	3,370,712
Unassigned Balance	137,597	6,121,782	10,838,941

**ROSEVILLE CITY SCHOOL DISTRICT
FIRST INTERIM-2022/23
MULTI YEAR PROJECTION
UNRESTRICTED FUNDS**

	2022-23	2023-24	2024-25
REVENUES			
LCFF	116,786,583	124,623,767	131,454,699
Federal Revenue	105,560	105,560	105,560
Other State Revenue	2,270,684	2,428,286	2,474,266
Local Revenues	872,443	872,443	872,443
TOTAL REVENUES	120,035,270	128,030,056	134,906,968
EXPENDITURES			
Certificated Salaries	53,913,775	59,056,296	60,744,914
Classified Salaries	10,125,760	10,432,329	10,718,897
Employee Benefits	20,528,939	21,119,498	21,546,626
Books & Supplies	5,436,813	8,650,605	9,406,274
Services and Other Operating Exp	8,713,157	5,856,929	6,571,929
Capital Outlay	1,499,540	202,656	202,656
Other Outgo	402,042	402,042	402,042
Transfer Out	-	-	-
Indirect / Direct charges (7300)	-	-	-
TOTAL EXPENDITURES	100,620,026	105,720,354	109,593,338
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	19,415,244	22,309,702	25,313,630
OTHER FINANCING SOURCES/USES	(19,571,593)	(20,917,673)	(21,963,556)
NET CHANGE IN FUND BALANCE	(156,349)	1,392,029	3,350,074
PROJECTED BEGINNING FUND BALANCE	41,289,482	41,133,133	42,525,162
PROJECTED ENDING FUND BALANCE	41,133,133	42,525,162	45,875,236
COMPONENTS OF ENDING BALANCE			
Non-Spendable:			
Revolving Cash	10,000	10,000	10,000
Stores	28,333	28,333	28,333
Prepaid expenses	1,324,458	450,758	450,758
Restricted:	-	-	-
Committed:			
Maintenance	1,863,588	1,163,588	463,588
Curriculum Adoption	7,990,880	7,990,880	7,990,880
New School Start-Up	10,332,224	10,332,224	10,332,224
Safety Measures	72,996	40,996	8,996
Technology Replacement	7,106,458	6,527,415	5,871,331
Technology Infrastructure	541,009	227,719	55,000
Assigned:			
Carryover--Site & District	3,327,186	1,398,406	1,398,406
Unassigned:			
3% Designation	5,039,042	4,939,837	5,056,067
Additional 2% Board Reserve	3,359,362	3,293,224	3,370,712
Unassigned Balance	137,597	6,121,782	10,838,941

**ROSEVILLE CITY SCHOOL DISTRICT
FIRST INTERIM-2022/23
MULTI YEAR PROJECTION
RESTRICTED FUNDS**

	2022-23	2023-24	2024-25
REVENUES			
LCFF	2,688,191	2,688,191	2,688,191
Federal Revenue	9,601,922	7,078,840	4,826,023
Other State Revenue	32,812,047	17,463,971	17,474,154
Local Revenues	9,081,169	9,181,169	9,231,169
TOTAL REVENUES	54,183,329	36,412,171	34,219,537
EXPENDITURES			
Certificated Salaries	19,868,431	13,763,865	13,338,211
Classified Salaries	8,620,380	8,748,380	8,941,837
Employee Benefits	19,077,613	19,196,648	19,267,386
Books & Supplies	7,784,032	5,014,370	5,017,204
Services and Other Operating Exp	9,155,615	9,275,615	9,335,615
Capital Outlay	132,707	132,707	132,707
Other Outgo	2,709,279	2,809,279	2,909,279
Indirect / Direct charges (7300)	-	-	-
TOTAL EXPENDITURES	67,348,057	58,940,864	58,942,239
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(13,164,728)	(22,528,693)	(24,722,701)
OTHER FINANCING SOURCES/USES	19,571,593	20,917,673	21,963,556
NET CHANGE IN FUND BALANCE	6,406,865	(1,611,020)	(2,759,145)
PROJECTED BEGINNING FUND PROJECTED ENDING FUND BALANCE	10,065,999 16,472,864	16,472,864 14,861,844	14,861,844 12,102,699
COMPONENTS OF ENDING BALANCE			
Pre-Paid Expenditures	-	-	-
Restricted Reserves:			
Federal	-	-	-
State	16,472,864	14,798,482	12,039,337
Local	-	63,362	63,362

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	10,880.67	10,991.44		
	Charter School	0.00	0.00		
	Total ADA	10,880.67	10,991.44	1.0%	Met
1st Subsequent Year (2023-24)	District Regular	10,986.00	10,991.44		
	Charter School				
	Total ADA	10,986.00	10,991.44	0.0%	Met
2nd Subsequent Year (2024-25)	District Regular	11,080.00	10,991.44		
	Charter School				
	Total ADA	11,080.00	10,991.44	(.8%)	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	11,400.00		
	Charter School			
	Total Enrollment	11,400.00		
1st Subsequent Year (2023-24)	District Regular	11,500.00		
	Charter School			
	Total Enrollment	11,500.00		
2nd Subsequent Year (2024-25)	District Regular	11,600.00		
	Charter School			
	Total Enrollment	11,600.00		

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	10,950	11,487	
Charter School			
Total ADA/Enrollment	10,950	11,487	95.3%
Second Prior Year (2020-21)			
District Regular	10,950	11,008	
Charter School			
Total ADA/Enrollment	10,950	11,008	99.5%
First Prior Year (2021-22)			
District Regular	10,516	11,468	
Charter School			
Total ADA/Enrollment	10,516	11,468	91.7%
		Historical Average Ratio:	95.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.0%

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	10,991	11,562		
Charter School	0			
Total ADA/Enrollment	10,991	11,562	95.1%	Met
1st Subsequent Year (2023-24)				
District Regular	10,991	11,562		
Charter School				
Total ADA/Enrollment	10,991	11,562	95.1%	Met
2nd Subsequent Year (2024-25)				
District Regular	10,991	11,562		
Charter School				
Total ADA/Enrollment	10,991	11,562	95.1%	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)	111,832,588.00	116,803,511.00	4.4%	Not Met
1st Subsequent Year (2023-24)	118,798,500.00	124,640,695.00	4.9%	Not Met
2nd Subsequent Year (2024-25)	125,546,135.00	131,471,627.00	4.7%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Current enrollment is approximately 100 ADA more than projected at budget adoption. We currently have more unduplicated students at first interim than at budget adoption. With the signing of the State budget we received an augmentation to the base grant.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2019-20)	75,271,300.74	
Second Prior Year (2020-21)	66,336,459.67	74,921,744.78	88.5%
First Prior Year (2021-22)	77,043,760.69	87,041,816.29	88.5%
	Historical Average Ratio:		88.7%

	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):	85.7% to 91.7%	85.7% to 91.7%	85.7% to 91.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	84,568,474.00	100,620,026.00	84.0%	Not Met	
1st Subsequent Year (2023-24)	90,608,123.00	105,720,354.00	85.7%	Not Met	
2nd Subsequent Year (2024-25)	93,010,437.00	109,593,338.00	84.9%	Not Met	

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

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

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

Explanation:
(required if NOT met)

The District settled for all labor groups in 2022/23 for approximately 9.4% which increased our unrestricted salary and benefit ratio.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	8,837,986.00	9,707,482.00	9.8%	Yes
1st Subsequent Year (2023-24)	6,854,066.00	7,184,400.00	4.8%	No
2nd Subsequent Year (2024-25)	4,603,501.00	4,931,583.00	7.1%	Yes

Explanation:
(required if Yes)

Spending down ESSER funds in current and subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	30,322,399.00	35,082,731.00	15.7%	Yes
1st Subsequent Year (2023-24)	12,758,359.00	19,892,857.00	55.9%	Yes
2nd Subsequent Year (2024-25)	12,812,381.00	19,948,421.00	55.7%	Yes

Explanation:
(required if Yes)

We recognized the ongoing Expanded Learning Opportunities Program (ELOP) funds in the amount of \$5,003,089. In addition, the Discretionary Block Grant was adjusted down by \$1,102,075 to reflect the final State budget. The subsequent years do not include the Block Grants.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	9,535,690.00	9,953,612.00	4.4%	No
1st Subsequent Year (2023-24)	9,635,690.00	10,053,612.00	4.3%	No
2nd Subsequent Year (2024-25)	9,685,690.00	10,103,612.00	4.3%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	11,530,826.00	13,220,845.00	14.7%	Yes
1st Subsequent Year (2023-24)	4,918,593.00	13,664,975.00	177.8%	Yes
2nd Subsequent Year (2024-25)	4,903,400.00	14,423,478.00	194.2%	Yes

Explanation:
(required if Yes)

Posting of carryover as well as increasing our committed safety measures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	12,531,220.00	17,868,772.00	42.6%	Yes
1st Subsequent Year (2023-24)	13,026,220.00	15,132,544.00	16.2%	Yes
2nd Subsequent Year (2024-25)	13,801,220.00	15,907,544.00	15.3%	Yes

Explanation:
(required if Yes)

Spending the 21/22 allocation for ELOP, increased sub agreements for services for Special Education, and 21/22 carryover.

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)	48,696,075.00	54,743,825.00	12.4%	Not Met
1st Subsequent Year (2023-24)	29,248,115.00	37,130,869.00	27.0%	Not Met
2nd Subsequent Year (2024-25)	27,101,572.00	34,983,616.00	29.1%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	24,062,046.00	31,089,617.00	29.2%	Not Met
1st Subsequent Year (2023-24)	17,944,813.00	28,797,519.00	60.5%	Not Met
2nd Subsequent Year (2024-25)	18,704,620.00	30,331,022.00	62.2%	Not Met

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

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

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

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>Spending down ESSER funds in current and subsequent years.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>We recognized the ongoing Expanded Learning Opportunities Program (ELOP) funds in the amount of \$5,003,089. In addition, the Discretionary Block Grant was adjusted down by \$1,102,075 to reflect the final State budget. The subsequent years do not include the Block Grants.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	

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

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>Posting of carry over as well as increasing our committed safety measures.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>Spending the 21/22 allocation for ELOP, increased sub agreements for services for Special Education, and 21/22 carry over.</p>

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statutes exclude the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7690.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,131,109.56	4,388,117.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		4,168,615.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.1%	6.7%	9.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	2.2%	3.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2022-23)	(156,349.00)	100,620,026.00	.2%	Met	
1st Subsequent Year (2023-24)	1,392,029.00	105,720,354.00	N/A	Met	
2nd Subsequent Year (2024-25)	3,350,074.00	109,593,338.00	N/A	Met	

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2) (Form MYPI, Line D2)		
Current Year (2022-23)	57,605,997.00		Met
1st Subsequent Year (2023-24)	57387006.0		Met
2nd Subsequent Year (2024-25)	57977935.0		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2022-23)	55,800,871.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	10,991.44	10,991.44	10,991.44
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds	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)	167,968,083.00	164,661,219.00	168,535,577.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	167,968,083.00	164,661,219.00	168,535,577.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,039,042.49	4,939,836.57	5,056,067.31

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
5,039,042.49	4,939,836.57	5,056,067.31

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2022-23)	(2023-24)	(2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,039,042.00	4,939,837.00	5,056,067.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	132,579.00	6,121,782.00	10,838,941.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	5,171,621.00	11,061,619.00	15,895,008.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.08%	6.72%	9.43%
District's Reserve Standard (Section 10B, Line 7):	5,039,042.49	4,939,836.57	5,056,067.31
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

55. Contributions

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(14,564,533.00)	(19,571,593.00)	34.4%	5,007,060.00	Not Met
1st Subsequent Year (2023-24)	(15,292,760.00)	(20,917,673.00)	36.8%	5,624,913.00	Not Met
2nd Subsequent Year (2024-25)	(17,557,398.00)	(21,963,556.00)	25.1%	4,406,158.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The District has increased expenditures in Special Education and is closely monitoring the program.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	01 8011		253,587
Certificates of Participation	10	25 8681		7,520,000
General Obligation Bonds	7	51 8611		15,886,431
Supp Early Retirement Program	8	01 8011		545,304
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022-23
TOTAL:				24,205,322

Type of Commitment (continued)	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	324,222	261,435	0	0
Certificates of Participation	1,243,257	1,326,368	1,324,016	138,640
General Obligation Bonds	2,541,438	2,665,563	2,845,563	2,923,611
Supp Early Retirement Program	629,497	779,564	590,270	483,615
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	4,738,414	5,032,930	4,759,849	3,545,866

Has total annual payment increased over prior year (2021-22)?	Yes	Yes	No
---	-----	-----	----

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District issued \$5,110,000 in Certificates of Participation during the 2021/22 fiscal year. However, the District will pay off it's 2012 Certificates of Participation during the 2023/24 fiscal year.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

		Budget Adoption	
		(Form 01CS, Item S7A)	First Interim
2	OPEB Liabilities		
	a. Total OPEB liability	16,384,119.00	16,384,119.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	16,384,119.00	16,384,119.00

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

Actuarial	Actuarial
May 19, 2022	May 19, 2022

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

		Budget Adoption	
		(Form 01CS, Item S7A)	First Interim
3	OPEB Contributions		
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2022-23)	0.00	0.00
	1st Subsequent Year (2023-24)	0.00	0.00
	2nd Subsequent Year (2024-25)	0.00	0.00

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)	318,235.00	318,235.00
1st Subsequent Year (2023-24)	318,235.00	318,235.00
2nd Subsequent Year (2024-25)	318,235.00	318,235.00

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

Current Year (2022-23)	318,235.00	318,235.00
1st Subsequent Year (2023-24)	318,235.00	318,235.00
2nd Subsequent Year (2024-25)	318,235.00	318,235.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	51	51
1st Subsequent Year (2023-24)	51	51
2nd Subsequent Year (2024-25)	51	51

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

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

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

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	646.4	650.3	651.3	652.3

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Oct 13, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 13, 2022

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

Yes

If Yes, date of budget revision board adoption:

Dec 15, 2022

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	360.2	376.3	380.3	384.3

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Oct 13, 2022

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:

Oct 13, 2022

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

Yes

If Yes, date of budget revision board adoption:

Dec 15, 2022

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	69.0	75.0	75.0	75.0

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

Yes

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

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

Yes	Yes	Yes
2,249,545	2,387,550	2,379,209

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

[Empty Box]

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

2. Total cost of other benefits

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- | | |
|---|---------------------------------|
| A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="No"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="No"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <input type="text" value="No"/> |
| A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="No"/> |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="No"/> |

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review
