

WEST SONOMA COUNTY
UNION HIGH SCHOOL
DISTRICT

2022-23
1st Interim
Budget Report

Prepared by: Andrew Soliz, Chief Business Official

Available for Public: December 9, 2022
1st Interim Budget Presented to the School Board: December 14, 2022

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

Signed: _____ Date: _____
District Superintendent or Designee

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

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

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

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Andrew Soliz Telephone: 707-824-6415
Title: Chief Business Official E-mail: asoliz@wscuhd.org

Criteria and Standards Review Summary

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

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Narrative and Assumptions

BOARD OF TRUSTEES

Name	Office	Term Expires
Mr. Patrick Nagle	President	December 2022
Ms. Jeanne Fernandes	Vice President	December 2022
Ms. Julie Aiello	Clerk	December 2024
Ms. Angie Lewis	Trustee	December 2022
Mr. Kellie Noe	Trustee	December 2022

ADMINISTRATION

Mr. Chris Meredith	Superintendent
Mr. Gregory Alexander	Principal, Laguna High School
Ms. Jennie Bruneman	Director of Facilities, Bond & Technology
Ms. Mia Del Prete	Executive Director of Human Resources
Ms. Shauna Ferdinandson	Principal, Analy High School
Ms. Laura Schmitt	Director, District Special Education
Mr. Andrew Soliz	Chief Business Official
Ms. Rose Velasquez	Director, Consortium Special Education

DISTRICT OFFICE

462 Johnson Street
Sebastopol, California 95472

West Sonoma County Union High School District
1st Interim Budget Narrative and Assumptions
December 14, 2022

California Education Code requires all public school districts to prepare a 1st Interim Budget Report and submit the report to the County Office of Education each year by December 15, reflecting fiscal activity through October 30. The reports must include information on each Fund operated by the district, student attendance (Average Daily Attendance), Cash Flow Summary, Multi-year Projections, and Criteria & Standards Review.

The purpose of the 1st Interim Budget Report is to certify that the District will be able to meet its financial obligation for the current and two succeeding fiscal years. After receiving the 1st Interim Report, the Board of Trustees is required to certify the interim report with one of three options. That the District will be able to meet its financial obligations for the current and two subsequent fiscal years (positive certification), may be able to meet its financial obligations for the current and two succeeding fiscal years (qualified certification), or will not be able to meet its financial obligations for the current or subsequent fiscal years (negative certification).

Based on current information, the District will be able to meet its financial obligations for the current and two subsequent fiscal years. District administration recommends that the Board of Trustees approve a **POSITIVE** certification for the 1st Interim Budget Report.

The budget was put together carefully, reviewing budget line items and adjusting wherever possible. Reductions are incorporated in the budget that allows the District to meet the State required 3% Reserve for Economic Uncertainty in each year of the multi-year projection.

The 1st Interim financial report is based on assumptions and projections with the best and most current information available. This budget was prepared by analyzing each program and component using the following overarching assumptions:

1. Income was verified.
2. The position control system (which is the master list of funded positions) was reconciled and used to drive the budget.
3. Contractual obligations were included.
4. Programs stayed within their funding source where possible. The exceptions to this are Special Education. These are driven by identified student needs.
5. All one-time income and expenditures from 2022-23 were removed from 2023-24 and 2024-25.

As with Budget Adoption, the primary funding source, the Local Control Funding Formula (LCFF), was projected with a 9.85% Cost of Living Adjustment and an increase in the LCFF base grant. Upon

final approval of the State of California adopted budget, the final percentage increase to the LCFF revenue was 13.26%. After recalculating enrollment projections and average daily attendance, it is projected that the LCFF revenue would increase by just over \$800,000.

The District is projected to have a structural deficit in the second subsequent year of the multi-year projection. The structural deficit is in the unrestricted General Fund as spending in 2024-25 is projected to be higher than incoming revenue. The decrease in LCFF revenue is due to declining enrollment and average daily attendance. While the District is projected to have a fund balance to cover the deficit in 2024-25, unforeseen economic changes could impact the budget in the future.

Average Daily Attendance (ADA)

The California Department of Education defines ADA as the total days of student attendance divided by the total days of instruction. The District is funded on the higher of the current year, the prior year, or the 3-year rolling average of the previous years. Current year funding is based on last year's ADA at P-2 (the attendance period ending before or on April 15).

Enrollment projections have been revised to reflect the 2022-23 Census Day enrollment for both District and feeder district students. Current District enrollment was lower on Census Day compared to Budget Adoption. The District historically has projected that 80% of enrolled 8th graders in the feeder districts will enroll and attend the District as 9th graders. The 80% figure over the past few years has not materialized, and it has been closer to 65%. Therefore, enrollment projections have been recalculated using 65% of 8th-grade students will enroll in the District.

Enrollment projections are based on a modified cohort survival and the recommended 5% enrollment loss factor from the Sonoma County Office of Education. Current enrollment projections are not as optimistic as in the past but more reflective of the current trends at the time. The District will continue to monitor enrollment and use caution due to unforeseen fluctuations in enrollment conditions. At 2nd Interim, enrollment will be updated to reflect enrollment from incoming students and any new information from a demographer study that could provide a more concise enrollment projection.

The average daily attendance percentage (from enrollment) used for 1st Interim is 91.9%. At budget, 92.4% was utilized. The 91.9% is more in line with current trends. The District attendance assumptions used are reflected in the tables below:

table next page

<i>Budget Adoption</i>	2021-22	2022-23	2023-24	2024-25
Enrollment	1,664	1665	1,670	1,585
ADA	1,458.46	1522.07	1,526.29	1,427.32
Funded ADA	1,718.97	1,636.19	1,582.64	1,554.51

<i>1st Interim</i>	2021-22	2022-23	2023-24	2024-24
Enrollment	1664	1,589	1,494	1,423
ADA	1494.69	1,468.04	1,378.37	1,312.48
Funded ADA	1,720.42	1,656.81	1,572.06	1,462.63
Unduplicated %	38.49%	40.44%	40.32%	40.20%

Local Control Funding Formula (LCFF)

The Fiscal Crisis & Management Assistance Team (FCMAT) LCFF calculator and historical source data were used to determine financial projections for two subsequent years. The LCFF calculator is used to project District funding based on attendance assumptions. The District receives revenues for Base grants, Grade Span Adjustment, and Supplemental funds for specified pupils (Unduplicated Count). The "Summary" pages of the LCFF calculator reflect this year's entitlement, based upon enrollment on October 5, Census Day for 2022-23. This year the District is funded on a 3-year rolling average (new this school year based on recent changes in legislation) of ADA due to the average being higher than the current or prior year ADA.

West Sonoma County Union High School District has experienced declining enrollment for 2022-23 and is projected to have further decline into the out years. It is imperative to monitor enrollment and adjust at each reporting period as it will determine the funding and staffing of each subsequent year. The District has contracted with a demographer to evaluate current student enrollment trends and provide an updated enrollment projection based on population trends and other criteria impacting student enrollment.

The LCFF calculated uses the most current version of the calculator (ver. 23.2c) released by FCMAT after the State Budget Adoption. This takes into account the COLA of 13.26% for 2022-23, 5.38% for 2023-24, and 4.02% for 2024-25. The following table shows the LCFF income projected at 1st for 2022-23 through 2024-25, with actual for 2021-22:

	2021-22	2022-23	2023-24	2024-25
Budget Adoption	\$19,100,955	\$20,020,903	\$20,404,310	\$20,842,421
1st Interim	\$19,114,855	\$20,881,008	\$20,916,287	\$20,271,679
Year-to-year	Difference→	\$1,766,153	\$35,279	\$(644,608)

The changes shown are from changing enrollment and COLAs given/projected by the State of California's Department of Finance Statutory COLA as published by School Services of California.

General Fund

The General Fund is used to account for daily operational expenses for the District. The General Fund (Fund 01) budget for the West Sonoma County Union High School District is a compilation of the General Fund (01) of the District and the Special Education Consortium Fund (06) that accounts for the special needs program billed out to member school districts.

Revenues

The General Fund contains both unrestricted and restricted revenues. Unrestricted revenues consist of LCFF entitlements, Education Protection Account, and Unrestricted Lottery. Restricted revenues consist of Federal Title I, II and VI programs, Lottery, Special Education funds, COVID relief funds, restricted donations, and other one-time funding provided through legislation such as the new Learning Recovery Emergency Block Grant.

The chart below shows the current projected revenue for 1st Interim

Projection	FY 21-22	FY 22-23	FY 23-24	FY 24-25
LCFF	19,385,756	21,140,098	21,175,082	20,530,473
Federal	1,680,205	1,867,146	759,396	723,133
State	3,410,212	4,179,806	2,350,926	2,435,391
Local	5,998,207	6,191,081	6,139,791	6,141,660
		-	-	-
Total Revenue	30,474,380	33,378,131	30,425,195	29,830,657
% Change in Revenue		9.53%	-8.85%	-1.95%

Expenditures

At Budget Adoption, expenditures consist of salaries, benefits, supplies and operating expenses, and contracted services that support West Sonoma County Union High School District student educational programs. Certificated and Classified salaries are budgeted based on the new salary schedules, including step and column movement. Negotiated salary increases for 2023-24 are included in the multi-year projection. Position Control is in balance with the budget as presented. LCAP Supplemental services are budgeted to match the LCAP. In 2022-23, the budget includes Supplemental carryover funds, and the carryover is spent down in the subsequent two years. All additional funding was evaluated based, and where appropriate, unrestricted General Fund expenses

were shifted to those funds. For example, Parcel Tax revenue in 2021-22 came in higher. Therefore, additional staff costs that meet with the voter-approved measure were moved from unrestricted General Fund to Parcel Tax funding. STRS/PERS rates are budgeted per School Services of California's Dartboard for future years. Health & Welfare benefits are budgeted with a 5% increase annually, although there was an 8% increase in medical plans in the current year. As the District pays a percentage of the rate, when the rates increase, so does the District share. Supplies, Services and Other Operating expenses were analyzed and budgeted at projected costs.

At 1st Interim, the budget has been adjusted to reflect actual salaries and benefits as positions are filled to true costs and not based on estimated placements. Books/Supplies budgets are adjusted as carryover is applied from the prior year, and revenue is received to increase budgets. Services and Other Operating expenses increase due to increased costs for non-public school placements and the need for non-public agency services to support student academic achievement. The chart below has been updated to reflect the expenditure changes since the adopted budget.

Fund 06, which is combined with Fund 01 for State reporting, and has been updated to reflect current program and participation.

Projection	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Certificated Salaries	10,314,375	10,881,550	10,819,420	10,767,882
Classified Salaries	2,913,868	3,483,629	3,381,816	3,464,142
Employee Taxes & Benefits	8,294,804	9,045,600	8,875,920	9,067,880
Books & Supplies	786,778	1,122,974	713,138	710,344
Services & Other Operating Exp	6,864,427	6,725,735	6,010,486	6,097,681
Capital Outlay	-	-	32,689	32,689
Other Outgo / Transfers	80,692	116,534	116,534	116,534
Total Expenses	29,254,944	31,376,022	29,950,004	30,257,152
% Change in Expenses		7.25%	-4.54%	1.03%

Transfers In/Out are a combination of funds transferred to the Cafeteria Fund (Fund 13) and transfers in from the Reserve for Capital Outlay Fund (Fund 40), and there have been no changes since Budget Adoption.

Transfers In / Out

Projection	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Transfers In	65,000	65,000	65,000	65,000
Transfers Out	(140,000)	(140,000)	(150,000)	(165,000)
Total Transfers	(75,000)	(75,000)	(85,000)	(100,000)
% Change		0.00%	13.33%	17.65%

Staffing

Staffing is projected for the current year and the next two years. Adjustments are shown to align staffing based on projected enrollment. As one-time funding is depleted, the additional programs have been removed from the budget. As these programs provided additional staffing, removing the programs results in reduced overall FTE. As new funds become available, staffing will be reevaluated.

The chart below shows the current full-time equivalent staff counts. There has been no change since the adopted budget. Over the next interim reporting period, staffing will be evaluated based on enrollment projections and funding.

	2022-23	2023-24	2024-25	Reductions
Certificated	106.81	106.81	99.51	
Enrollment Adjustments		(5.50)	(2.50)	(8.00)
One-time funds depleted		(1.80)	-	(1.80)
Total Certificated	106.81	99.51	97.01	
Certificated Admin	8.00	8.00	7.80	
COVID funds depleted		(0.20)	-	-
Classified	62.50	62.50	60.75	
COVID funds depleted		(1.75)	-	(1.75)
Total Classified	62.50	60.75	60.75	
Classified - Conf, Supervisory	6.00	6.00	6.00	
Classified Admin	3.00	3.00	3.00	
TOTAL FTE	186.31	177.26	174.56	(11.55)

Multi-year Projections (MYP)

The MYP is required as part of the budget and interim reporting periods. The current year budget and two subsequent years need to be projected for the budget. The multi-year projections indicate West Sonoma County Union High School District's expenditures are expected to be below incoming revenues for the current year and fiscal year 2023-24. This is primarily due to a significant LCFF COLA increase. Although expenditures exceed revenue in 2024-25, there is enough in the ending fund balance to cover the deficit. Projected spending for the current and two subsequent years is projected in the following table:

Projection	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Beginning Balance	5,080,479	6,272,375	8,166,795	8,556,986
Income	30,474,380	33,378,131	30,425,195	29,830,657
Expenditures	29,254,944	31,408,711	29,950,004	30,257,185
Transfers In / Out	(27,540)	(75,000)	(85,000)	(100,000)
Change in Fund Balance	1,191,896	1,894,420	390,191	(526,528)
Ending Fund Balance	6,272,375	8,166,795	8,556,986	8,030,459
% Change in Revenue		8.70%	-9.71%	-1.99%
<u>Components of Ending Fund Balance</u>				
3% Reserve for Economic Uncertainty		946,461	903,000	912,666
Restricted Reserves		2,614,952	2,731,742	2,868,553
Other Designated Reserves		1,166,728	838,348	730,779
Unappropriated Reserves		3,438,653	4,083,896	3,518,460

The components of the ending fund balance consist of revolving cash held at Exchange Bank. Plus, assigned components for carryover LCFF supplemental and a reserve for textbook purchases. For 1st Interim, District administration recommends assigning additional funds for a Reserve for Special Education of \$500,000 to cover any unforeseen costs related to student services. Setting the reserve

for Special Education allows full transparency in setting aside funds. With these components of the ending fund balance, the District is expected to meet the minimum state reserve requirements of 3% for the current and two subsequent years. Although 3% is the minimum, it is recommended that the Board of Trustees address increasing the reserve to allow the District to be better positioned to handle any future economic uncertainties, especially as 3% does not cover one month's worth of the District's payroll costs.

Cash Flow

A component and measure for fiscal solvency is the District's ability to have cash on hand to pay the bills. The budget demonstrates the ability to meet current and future obligations. The District is in a positive position to pay current obligations even with a promise to receive cash from State and Federal funding that comes in at a much later date compared to when expenditures occur. The positive position is helped by cash received for the Learning Recovery Emergency Block Grant, and no current expenditures are currently budgeted. Based on all current available information, the District appears to be able to meet its cash needs in 2022-23. The table that follows shows anticipated cash balances at the end of each month:

<i>Jul-22</i>	<i>Aug-22</i>	<i>Sep-22</i>	<i>Oct-22</i>	<i>Nov-22</i>	<i>Dec-22</i>
4,108,506.64	3,353,234.63	2,544,189.33	878,534.06	746,556.56	8,018,498.09
<i>Jan-23</i>	<i>Feb-23</i>	<i>Mar-23</i>	<i>Apr-23</i>	<i>May-23</i>	<i>Jun-23</i>
6,802,603.69	6,005,897.33	4,568,307.71	8,960,544.63	7,749,720.07	6,535,770.21

Other Funds (13-73)

In addition to the General Fund, the District operates nine other funds. Other funds are used when required or allowed by law to track specific funds or programs for the agency.

Fund 13 is used for the Child Nutrition Program. A multi-year projection has been prepared. With changes in universal meals funded by the State of California, it is unknown how revenue will materialize as revenue is based on student participation. As the Child Nutrition Program has historically required a contribution from the General Fund to cover any shortfall in revenue, a contribution has been budgeted with a slight increase in the next two years.

Fund 14 is the Deferred Maintenance Fund. In the past, this fund was a required fund that the District used when they had participated in State facility funding. In the last recession, the State removed this requirement. Districts are permitted to still maintain and use this fund for long term planning to maintain facilities.

Fund 21 is the Bond Fund. All proceeds and expenditures for voter-approved facility bonds are accounted for in this fund.

Fund 35 is the County School Facilities Fund. This is funded through State building funds. The remaining balance is a residual balance from previous projects. When the projects are closed out at the State level and reconciled, the fund will be closed out.

Fund 40 is the Reserve for Capital Outlay fund. This fund is designated for capital projects. The District receives Redevelopment funds to be used for facilities. These funds are deposited here. Fees charged for use of the sports fields are deposited here to be accumulated to support future replacement of the turf. The transfer out is to the General Fund to assist in covering the Routine Restricted Maintenance Account's minimum contribution requirement.

Fund 67 was used to administer the Self Insurance health benefit program. It is intended to close out the fund and utilize the remaining balance for approved expenditures.

Fund 73 is a Foundation Trust fund and is used to account for scholarship funds.

Fund 51 is a pass through fund held by the Sonoma County Treasurer for payment of the District's Bonds from tax collections. The fund report is included with the budget documents presented.

Other Funds

Projection	Child Nutrition Fund 13	Def Maint Fund 14	Bond Fund 21	Facilities Fund 35	Sp Res Fac Fund 40	Self Ins Fund 67	Foundation Fund 73
Beginning Balance	298,996	109,051	29,987,701	438,741	1,282,505	655,975	1,338,193
Income	741,685	400	235,000		4,000		4,480
Expenditures	708,391		24,506,122				4,480
Change in Fund Bal	33,294	400	(24,271,122)		4,000	-	-
Transfer In / Out	140,000				(65,000)		
Ending Fund Balance	472,290	109,451	5,716,579	438,741	1,221,505	655,975	1,338,193

Criteria Standards and Review

The Criteria and Standards developed by the State Board of Education in 1989 are used to develop, review and assess a school district's fiscal solvency. These standards have been revised over time to include the Local Control Funding Formula (LCFF). One purpose of the Criteria and Standards is to look at trends within all major object codes. This provides the means for analysis and easily assessing changes outside normal variances. Any time the budget changes outside of normal variances, explanations have been provided. Criterion Standards is the part of the budget reviews that disclose debt, including retiree benefits, along with information on each bargaining unit (i.e., number of FTEs and status of bargaining agreements) and changes to the operations of the District.

Summary

The budget being presented for 1st Interim shows an increase in LCFF funding in the current year. With enrollment and ADA assumptions being revised to reflect the trends better, one can see the impact on LCFF funding in the two subsequent years of the multi-year projection. While the District has made adjustments based on current information, there are concerns that the declining enrollment will further impact any gains in funding due to lower enrollment and ADA. The District administration will continue to evaluate enrollment and funding during the next interim reporting period to ensure the District's fiscal solvency.

The District is projected to continue to meet the minimum state economic reserve of 3%, maintain a positive cash balance at the end of the year in all funds, and be able to meet all financial obligations in the current and two subsequent years. Therefore, the District meets all criteria to certify the 1st Interim Report as "positive."

Recommendation: Certify the 2022-23 1st Interim Financial Report with a **POSITIVE** certification.

General Fund

1 West Sonoma County Union High School District
 2 2022-23 First Interim
 3 As of December 9, 2022
 4
 5

		g	h	i	j
		2022-23			
	Object	Adopted Budget 6/22/2022	First Interim 12/15/2022	Difference (h-g)	Comments
10					
11	A REVENUES				
12	Local Control Funding Formula	\$ 20,279,697	\$ 21,140,098	\$ 860,401	
13	Federal Revenues	\$ 1,530,245	\$ 1,867,146	\$ 336,901	Booked Carryover
14	Other State Revenue	\$ 3,272,101	\$ 4,179,806	\$ 907,705	Booked Carryover
15	Other Local Revenue	\$ 5,873,199	\$ 6,191,081	\$ 317,882	Donations and Adj Consortium
16					
17	TOTAL REVENUES	\$ 30,955,242	\$ 33,378,131	\$ 2,422,889	
18					
19	B EXPENDITURES				
20	Certificated Salaries	\$ 10,849,583	\$ 10,881,550	\$ 31,967	Salaries to actuals
21	Classified Salaries	\$ 3,256,974	\$ 3,483,629	\$ 226,655	Salaries to actuals
22	Employee Benefits	\$ 9,186,892	\$ 9,045,600	\$ (141,292)	Benefits to actuals
23	Books and Supplies	\$ 711,096	\$ 1,122,974	\$ 411,878	Booked carryover expenses to match revenue
24	Services, Other Operating Expenditures	\$ 6,339,288	\$ 6,725,735	\$ 386,447	Increase in NPA and Consortium costs
25	Capital Outlay	\$ -	\$ 32,689	\$ 32,689	Special Education vehicle purchase
26	Other Outgoing	\$ 116,534	\$ 116,534	\$ -	
27	Direct Support Costs			\$ -	
28					
29	TOTAL EXPENDITURES	\$ 30,460,367	\$ 31,408,711	\$ 948,344	
30	C Excess (Deficiency) of Revenue over Expenditure Before Other Sources/Uses	\$ 494,875	\$ 1,969,420	\$ 1,474,545	
31					
32	D OTHER SOURCES/USES				
33	Interfund Transfers				
34	Transfer In	\$ 65,000	\$ 65,000	\$ -	
35	Transfer Out - Deferred Maint & Cafeter	\$ (140,000)	\$ (140,000)	\$ -	
36	Contribution to Restricted Programs			\$ -	
37				\$ -	
38	TOTAL, OTHERS SOURCES	\$ (75,000)	\$ (75,000)	\$ -	
39	E Net Increase / Decrease in FUND BALANCE	\$ 419,875	\$ 1,894,420	\$ 1,474,545	
40					

**West Sonoma County Union High School District
2022-23 First Interim
As of December 9, 2022**

		g		h		i		j	
		2022-23							
		Adopted Budget 6/22/2022	First Interim 12/15/2022	Difference (h-g)		Comments			
1									
2									
3									
4									
5									
6	F FUND BALANCE -- RESERVES								
7	Beginning Balance, July 1	\$ 2,759,580	\$ 6,272,372	\$ 3,512,792					
8	As of July 1 -- Unaudited								
9	Audit Adjustments								
10	Balance Restatement								
11	NET BEGINNING BALANCE	\$ 2,759,580	\$ 6,272,372	\$ 3,512,792					
12	Fund Increase (Decrease) (D)	\$ 419,875	\$ 1,894,420	\$ 1,474,545					
13	Program Reserves								
14	Restricted Program Balances								
15									
16	ENDING FUND BALANCE	\$ 3,179,455	\$ 8,166,792	\$ 4,987,337					
17									
18	Components of Ending Fund Balance								
19									
20	Reserved Amounts								
21	Revolving Cash	\$ 9,000	\$ 9,000	\$ -					
22	Cash in Bank			\$ -					
23	Prepaid Expenditures	\$ 7,955	\$ 7,955	\$ -					
24	Designated Amounts			\$ -					
25	For Economic Uncertainties - 3%	\$ 918,011	\$ 946,461	\$ 28,450					Increases with expenditures
26	Restricted Program Balances	\$ 1,077,747	\$ 2,614,952	\$ 1,537,205					Learning Recovery Block Grant
27	LCFF Supplemental	\$ -	\$ 449,773	\$ 449,773					Carryover
28	Reserve for Future Revenue Loss	\$ -	\$ -	\$ -					
29	Using higher LCFF COLA	\$ -	\$ -	\$ -					
30	Reserve for Textbook purchase	\$ 200,000	\$ 200,000	\$ -					
31	Reserve for Special Education	\$ -	\$ 500,000	\$ 500,000					Recommended assignment
32	UNAPPROPRIATED ENDING FUND BALANCE	\$ 966,742	\$ 3,438,651	\$ 2,471,909					
33									
34									
35	Reserve for Economic Uncertainty is 3%	\$ 918,011	\$ 946,461	\$ 28,450					Changes with expenditures

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	20,020,903.00	20,020,903.00	2,401,207.81	20,881,304.00	860,401.00	4.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	354,487.00	354,487.00	53,205.92	360,554.00	6,067.00	1.7%
4) Other Local Revenue		8600-8799	189,012.00	189,012.00	62,027.79	189,637.00	625.00	0.3%
5) TOTAL, REVENUES			20,564,402.00	20,564,402.00	2,516,441.52	21,431,495.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,505,496.00	6,505,496.00	1,708,920.03	6,158,593.00	346,903.00	5.3%
2) Classified Salaries		2000-2999	1,885,138.00	1,885,138.00	564,525.96	1,892,647.00	(7,509.00)	-0.4%
3) Employee Benefits		3000-3999	4,860,563.00	4,860,563.00	1,351,343.56	4,489,181.00	371,382.00	7.6%
4) Books and Supplies		4000-4999	325,238.00	325,238.00	67,877.49	432,051.00	(106,813.00)	-32.8%
5) Services and Other Operating Expenditures		5000-5999	2,594,685.00	2,594,685.00	1,115,734.12	2,624,694.00	(30,009.00)	-1.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	116,534.00	116,534.00	24,076.00	116,534.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(365,752.00)	(365,752.00)	(3,543.95)	(398,767.00)	33,015.00	-9.0%
9) TOTAL, EXPENDITURES			15,921,902.00	15,921,902.00	4,828,933.21	15,314,933.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,642,500.00	4,642,500.00	(2,312,491.69)	6,116,562.00		
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	110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,330,160.00)	(4,330,160.00)	0.00	(4,279,799.00)	50,361.00	-1.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,440,160.00)	(4,440,160.00)	0.00	(4,389,799.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			202,340.00	202,340.00	(2,312,491.69)	1,726,763.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,899,367.00	3,825,076.00		3,825,076.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,899,367.00	3,825,076.00		3,825,076.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,899,367.00	3,825,076.00		3,825,076.00		
2) Ending Balance, June 30 (E + F1e)			2,101,707.00	4,027,416.00		5,551,839.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		9,000.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		7,955.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	200,000.00	200,000.00		1,149,773.00		
Reserve for Textbook purchase	0000	9780	200,000.00					
Reserve for Textbook purchase	0000	9780		200,000.00				
LCFF Supplemental	0000	9780				449,773.00		
Reserve for Textbook purchase	0000	9780				200,000.00		
Reserve for Special Education	0000	9780				500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		946,461.00		
Unassigned/Unappropriated Amount		9790	1,901,707.00	3,827,416.00		3,438,650.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	6,643,841.00	6,643,841.00	2,253,278.00	6,718,442.00	74,601.00	1.1%
Education Protection Account State Aid - Current Year		8012	327,237.00	327,237.00	85,948.00	331,362.00	4,125.00	1.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	295.00	295.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	63,743.00	63,743.00	0.00	61,704.00	(2,039.00)	-3.2%
Timber Yield Tax		8022	22,500.00	22,500.00	0.00	40,300.00	17,800.00	79.1%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,359,469.00	11,359,469.00	3,344.95	11,985,112.00	625,643.00	5.5%
Unsecured Roll Taxes		8042	364,935.00	364,935.00	0.00	386,377.00	21,442.00	5.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	256,230.00	256,230.00	58,636.86	347,300.00	91,070.00	35.5%
Education Revenue Augmentation Fund (ERAF)		8045	635,414.00	635,414.00	0.00	578,649.00	(56,765.00)	-8.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	347,534.00	347,534.00	0.00	431,763.00	84,229.00	24.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,020,903.00	20,020,903.00	2,401,207.81	20,881,304.00	860,401.00	4.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,020,903.00	20,020,903.00	2,401,207.81	20,881,304.00	860,401.00	4.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	102,450.00	102,450.00	0.00	102,450.00	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)
Lottery - Unrestricted and Instructional Materials		8560	248,097.00	248,097.00	53,205.92	254,164.00	6,067.00	2.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,940.00	3,940.00	0.00	3,940.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			354,487.00	354,487.00	53,205.92	360,554.00	6,067.00	1.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	68,113.00	68,113.00	8,419.62	68,113.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	13,510.17	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	32,925.00	32,925.00	0.00	33,550.00	625.00	1.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	62,974.00	62,974.00	40,098.00	62,974.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			189,012.00	189,012.00	62,027.79	189,637.00	625.00	0.3%
TOTAL, REVENUES			20,564,402.00	20,564,402.00	2,516,441.52	21,431,495.00	867,093.00	4.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,469,664.00	5,469,664.00	1,423,420.47	5,141,798.00	327,866.00	6.0%
Certificated Pupil Support Salaries		1200	32,291.00	32,291.00	6,746.50	28,791.00	3,500.00	10.8%
Certificated Supervisors' and Administrators' Salaries		1300	826,324.00	826,324.00	278,433.06	839,715.00	(13,391.00)	-1.6%
Other Certificated Salaries		1900	177,217.00	177,217.00	320.00	148,289.00	28,928.00	16.3%
TOTAL, CERTIFICATED SALARIES			6,505,496.00	6,505,496.00	1,708,920.03	6,158,593.00	346,903.00	5.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	232,942.00	232,942.00	20,241.96	141,777.00	91,165.00	39.1%
Classified Support Salaries		2200	488,553.00	488,553.00	167,738.06	528,465.00	(39,912.00)	-8.2%
Classified Supervisors' and Administrators' Salaries		2300	329,858.00	329,858.00	121,259.70	362,898.00	(33,040.00)	-10.0%
Clerical, Technical and Office Salaries		2400	738,481.00	738,481.00	227,412.07	753,401.00	(14,920.00)	-2.0%
Other Classified Salaries		2900	95,304.00	95,304.00	27,874.17	106,106.00	(10,802.00)	-11.3%
TOTAL, CLASSIFIED SALARIES			1,885,138.00	1,885,138.00	564,525.96	1,892,647.00	(7,509.00)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,233,125.00	1,233,125.00	321,917.75	1,172,573.00	60,552.00	4.9%
PERS		3201-3202	466,629.00	466,629.00	139,877.03	465,111.00	1,518.00	0.3%
OASDI/Medicare/Alternative		3301-3302	239,966.00	239,966.00	68,514.82	229,075.00	10,891.00	4.5%
Health and Welfare Benefits		3401-3402	2,344,342.00	2,344,342.00	571,461.67	2,080,008.00	264,334.00	11.3%
Unemployment Insurance		3501-3502	40,963.00	40,963.00	11,218.47	40,810.00	153.00	0.4%
Workers' Compensation		3601-3602	158,222.00	158,222.00	38,484.26	140,514.00	17,708.00	11.2%

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)
OPEB, Allocated		3701-3702	250,943.00	250,943.00	87,074.96	247,212.00	3,731.00	1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	126,373.00	126,373.00	112,794.60	113,878.00	12,495.00	9.9%
TOTAL, EMPLOYEE BENEFITS			4,860,563.00	4,860,563.00	1,351,343.56	4,489,181.00	371,382.00	7.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	750.00	750.00	826.15	827.00	(77.00)	-10.3%
Materials and Supplies		4300	294,742.00	294,742.00	57,922.42	388,249.00	(93,507.00)	-31.7%
Noncapitalized Equipment		4400	29,746.00	29,746.00	9,128.92	42,975.00	(13,229.00)	-44.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			325,238.00	325,238.00	67,877.49	432,051.00	(106,813.00)	-32.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,186,452.00	1,186,452.00	831,062.56	1,188,329.00	(1,877.00)	-0.2%
Travel and Conferences		5200	13,782.00	13,782.00	2,297.50	18,109.00	(4,327.00)	-31.4%
Dues and Memberships		5300	18,002.00	18,002.00	14,856.16	16,116.00	1,886.00	10.5%
Insurance		5400-5450	480,285.00	480,285.00	0.00	480,285.00	0.00	0.0%
Operations and Housekeeping Services		5500	265,098.00	265,098.00	31,936.60	272,813.00	(7,715.00)	-2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,144.00	63,144.00	27,245.20	61,194.00	1,950.00	3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	490,668.00	490,668.00	194,611.91	507,569.00	(16,901.00)	-3.4%
Communications		5900	77,254.00	77,254.00	13,724.19	80,279.00	(3,025.00)	-3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,594,685.00	2,594,685.00	1,115,734.12	2,624,694.00	(30,009.00)	-1.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	116,534.00	116,534.00	24,076.00	116,534.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			116,534.00	116,534.00	24,076.00	116,534.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(365,752.00)	(365,752.00)	(3,543.95)	(398,767.00)	33,015.00	-9.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(365,752.00)	(365,752.00)	(3,543.95)	(398,767.00)	33,015.00	-9.0%
TOTAL, EXPENDITURES			15,921,902.00	15,921,902.00	4,828,933.21	15,314,933.00	606,969.00	3.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(4,330,160.00)	(4,330,160.00)	0.00	(4,279,799.00)	50,361.00	-1.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,330,160.00)	(4,330,160.00)	0.00	(4,279,799.00)	50,361.00	-1.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,440,160.00)	(4,440,160.00)	0.00	(4,389,799.00)	50,361.00	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	258,794.00	258,794.00	129,397.00	258,794.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,530,245.00	1,530,245.00	532,701.10	1,867,146.00	336,901.00	22.0%
3) Other State Revenue		8300-8599	2,917,614.00	2,917,614.00	788,113.75	3,837,261.00	919,647.00	31.5%
4) Other Local Revenue		8600-8799	5,684,187.00	5,684,187.00	316,098.03	5,983,435.00	299,248.00	5.3%
5) TOTAL, REVENUES			10,390,840.00	10,390,840.00	1,766,309.88	11,946,636.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,344,087.00	4,344,087.00	1,047,713.40	4,723,237.00	(379,150.00)	-8.7%
2) Classified Salaries		2000-2999	1,371,836.00	1,371,836.00	440,845.65	1,590,702.00	(218,866.00)	-16.0%
3) Employee Benefits		3000-3999	4,326,329.00	4,326,329.00	790,751.73	4,556,419.00	(230,090.00)	-5.3%
4) Books and Supplies		4000-4999	385,858.00	385,858.00	170,097.46	690,173.00	(304,315.00)	-78.9%
5) Services and Other Operating Expenditures		5000-5999	3,744,603.00	3,744,603.00	984,694.76	4,101,791.00	(357,188.00)	-9.5%
6) Capital Outlay		6000-6999	0.00	0.00	32,688.61	32,689.00	(32,689.00)	New
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	365,752.00	365,752.00	3,543.95	398,767.00	(33,015.00)	-9.0%
9) TOTAL, EXPENDITURES			14,538,465.00	14,538,465.00	3,470,335.56	16,093,778.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,147,625.00)	(4,147,625.00)	(1,704,025.68)	(4,147,142.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
b) Transfers Out		7600-7629	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	4,330,160.00	4,330,160.00	0.00	4,279,799.00	(50,361.00)	-1.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,365,160.00	4,365,160.00	0.00	4,314,799.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			217,535.00	217,535.00	(1,704,025.68)	167,657.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	860,212.00	2,447,296.00		2,447,296.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			860,212.00	2,447,296.00		2,447,296.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			860,212.00	2,447,296.00		2,447,296.00		
2) Ending Balance, June 30 (E + F1e)			1,077,747.00	2,664,831.00		2,614,953.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,077,747.00	2,664,831.00		2,614,953.00		
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	258,794.00	258,794.00	129,397.00	258,794.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			258,794.00	258,794.00	129,397.00	258,794.00	0.00	0.0%
FEDERAL REVENUE								

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	340,108.00	340,108.00	0.00	340,108.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	144,689.00	144,689.00	41,898.00	223,451.00	78,762.00	54.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	31,615.00	31,615.00	30,015.25	64,056.00	32,441.00	102.6%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,684.00	10,684.00	8,468.00	144,100.00	133,416.00	1,248.7%
Career and Technical Education	3500-3599	8290	30,199.00	30,199.00	14,777.40	30,199.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	972,950.00	972,950.00	437,542.45	1,065,232.00	92,282.00	9.5%
TOTAL, FEDERAL REVENUE			1,530,245.00	1,530,245.00	532,701.10	1,867,146.00	336,901.00	22.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	98,934.00	98,934.00	57,838.35	106,335.00	7,401.00	7.5%
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%

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	187,406.00	187,406.00	178,874.00	250,801.00	63,395.00	33.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,631,274.00	2,631,274.00	551,401.40	3,480,125.00	848,851.00	32.3%
TOTAL, OTHER STATE REVENUE			2,917,614.00	2,917,614.00	788,113.75	3,837,261.00	919,647.00	31.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	1,800,000.00	1,800,000.00	(48.00)	1,800,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,929,465.00	2,929,465.00	21,560.00	2,966,497.00	37,032.00	1.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	131,855.00	131,855.00	52,548.03	352,515.00	220,660.00	167.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	822,867.00	822,867.00	242,038.00	864,423.00	41,556.00	5.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,684,187.00	5,684,187.00	316,098.03	5,983,435.00	299,248.00	5.3%
TOTAL, REVENUES			10,390,840.00	10,390,840.00	1,766,309.88	11,946,636.00	1,555,796.00	15.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,563,252.00	2,563,252.00	640,403.23	3,106,400.00	(543,148.00)	-21.2%
Certificated Pupil Support Salaries		1200	1,464,283.00	1,464,283.00	300,729.08	1,285,848.00	178,435.00	12.2%
Certificated Supervisors' and Administrators' Salaries		1300	167,278.00	167,278.00	54,884.55	165,973.00	1,305.00	0.8%
Other Certificated Salaries		1900	149,274.00	149,274.00	51,696.54	165,016.00	(15,742.00)	-10.5%
TOTAL, CERTIFICATED SALARIES			4,344,087.00	4,344,087.00	1,047,713.40	4,723,237.00	(379,150.00)	-8.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	706,659.00	706,659.00	177,947.04	796,306.00	(89,647.00)	-12.7%
Classified Support Salaries		2200	479,604.00	479,604.00	166,303.76	520,602.00	(40,998.00)	-8.5%
Classified Supervisors' and Administrators' Salaries		2300	40,501.00	40,501.00	14,719.16	44,158.00	(3,657.00)	-9.0%
Clerical, Technical and Office Salaries		2400	33,281.00	33,281.00	41,535.96	98,188.00	(64,907.00)	-195.0%
Other Classified Salaries		2900	111,791.00	111,791.00	40,339.73	131,448.00	(19,657.00)	-17.6%
TOTAL, CLASSIFIED SALARIES			1,371,836.00	1,371,836.00	440,845.65	1,590,702.00	(218,866.00)	-16.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,962,406.00	1,962,406.00	191,709.94	2,084,693.00	(122,287.00)	-6.2%
PERS		3201-3202	350,828.00	350,828.00	102,623.56	389,809.00	(38,981.00)	-11.1%
OASDI/Medicare/Alternative		3301-3302	165,840.00	165,840.00	45,700.96	184,637.00	(18,797.00)	-11.3%
Health and Welfare Benefits		3401-3402	1,679,581.00	1,679,581.00	373,824.93	1,705,846.00	(26,265.00)	-1.6%
Unemployment Insurance		3501-3502	27,720.00	27,720.00	7,011.77	30,490.00	(2,770.00)	-10.0%
Workers' Compensation		3601-3602	107,637.00	107,637.00	24,313.54	111,601.00	(3,964.00)	-3.7%
OPEB, Allocated		3701-3702	12,320.00	12,320.00	11,721.28	15,497.00	(3,177.00)	-25.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,997.00	19,997.00	33,845.75	33,846.00	(13,849.00)	-69.3%
TOTAL, EMPLOYEE BENEFITS			4,326,329.00	4,326,329.00	790,751.73	4,556,419.00	(230,090.00)	-5.3%
BOOKS AND SUPPLIES								

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)
Approved Textbooks and Core Curricula Materials		4100	75,269.00	75,269.00	61,193.55	84,527.00	(9,258.00)	-12.3%
Books and Other Reference Materials		4200	600.00	600.00	0.00	758.00	(158.00)	-26.3%
Materials and Supplies		4300	296,874.00	296,874.00	68,719.19	544,429.00	(247,555.00)	-83.4%
Noncapitalized Equipment		4400	13,115.00	13,115.00	40,184.72	60,459.00	(47,344.00)	-361.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			385,858.00	385,858.00	170,097.46	690,173.00	(304,315.00)	-78.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,935,092.00	1,935,092.00	462,753.50	2,143,613.00	(208,521.00)	-10.8%
Travel and Conferences		5200	43,967.00	43,967.00	13,546.02	68,532.00	(24,565.00)	-55.9%
Dues and Memberships		5300	3,500.00	3,500.00	3,562.50	4,223.00	(723.00)	-20.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	374,974.00	374,974.00	136,736.69	312,555.00	62,419.00	16.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,386,970.00	1,386,970.00	366,182.66	1,562,230.00	(175,260.00)	-12.6%
Communications		5900	100.00	100.00	1,913.39	10,638.00	(10,538.00)	-10,538.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,744,603.00	3,744,603.00	984,694.76	4,101,791.00	(357,188.00)	-9.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	32,688.61	32,689.00	(32,689.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	32,688.61	32,689.00	(32,689.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	365,752.00	365,752.00	3,543.95	398,767.00	(33,015.00)	-9.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			365,752.00	365,752.00	3,543.95	398,767.00	(33,015.00)	-9.0%
TOTAL, EXPENDITURES			14,538,465.00	14,538,465.00	3,470,335.56	16,093,778.00	(1,555,313.00)	-10.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,330,160.00	4,330,160.00	0.00	4,279,799.00	(50,361.00)	-1.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,330,160.00	4,330,160.00	0.00	4,279,799.00	(50,361.00)	-1.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,365,160.00	4,365,160.00	0.00	4,314,799.00	50,361.00	1.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	20,279,697.00	20,279,697.00	2,530,604.81	21,140,098.00	860,401.00	4.2%
2) Federal Revenue		8100-8299	1,530,245.00	1,530,245.00	532,701.10	1,867,146.00	336,901.00	22.0%
3) Other State Revenue		8300-8599	3,272,101.00	3,272,101.00	841,319.67	4,197,815.00	925,714.00	28.3%
4) Other Local Revenue		8600-8799	5,873,199.00	5,873,199.00	378,125.82	6,173,072.00	299,873.00	5.1%
5) TOTAL, REVENUES			30,955,242.00	30,955,242.00	4,282,751.40	33,378,131.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,849,583.00	10,849,583.00	2,756,633.43	10,881,830.00	(32,247.00)	-0.3%
2) Classified Salaries		2000-2999	3,256,974.00	3,256,974.00	1,005,371.61	3,483,349.00	(226,375.00)	-7.0%
3) Employee Benefits		3000-3999	9,186,892.00	9,186,892.00	2,142,095.29	9,045,600.00	141,292.00	1.5%
4) Books and Supplies		4000-4999	711,096.00	711,096.00	237,974.95	1,122,224.00	(411,128.00)	-57.8%
5) Services and Other Operating Expenditures		5000-5999	6,339,288.00	6,339,288.00	2,100,428.88	6,726,485.00	(387,197.00)	-6.1%
6) Capital Outlay		6000-6999	0.00	0.00	32,688.61	32,689.00	(32,689.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	116,534.00	116,534.00	24,076.00	116,534.00	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			30,460,367.00	30,460,367.00	8,299,268.77	31,408,711.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			494,875.00	494,875.00	(4,016,517.37)	1,969,420.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
b) Transfers Out		7600-7629	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(75,000.00)	(75,000.00)	0.00	(75,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			419,875.00	419,875.00	(4,016,517.37)	1,894,420.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,759,579.00	6,272,372.00		6,272,372.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,759,579.00	6,272,372.00		6,272,372.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,759,579.00	6,272,372.00		6,272,372.00		
2) Ending Balance, June 30 (E + F1e)			3,179,454.00	6,692,247.00		8,166,792.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		9,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		7,955.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,077,747.00	2,664,831.00		2,614,953.00		
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	200,000.00	200,000.00		1,149,773.00		
Reserve for Textbook purchase	0000	9780	200,000.00	200,000.00				
Reserve for Textbook purchase	0000	9780		200,000.00				
LCFF Supplemental	0000	9780				449,773.00		
Reserve for Textbook purchase	0000	9780				200,000.00		
Reserve for Special Education	0000	9780				500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		946,461.00		
Unassigned/Unappropriated Amount		9790	1,901,707.00	3,827,416.00		3,438,650.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	6,643,841.00	6,643,841.00	2,253,278.00	6,718,442.00	74,601.00	1.1%
Education Protection Account State Aid - Current Year		8012	327,237.00	327,237.00	85,948.00	331,362.00	4,125.00	1.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	295.00	295.00	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	63,743.00	63,743.00	0.00	61,704.00	(2,039.00)	-3.2%
Timber Yield Tax		8022	22,500.00	22,500.00	0.00	40,300.00	17,800.00	79.1%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,359,469.00	11,359,469.00	3,344.95	11,985,112.00	625,643.00	5.5%
Unsecured Roll Taxes		8042	364,935.00	364,935.00	0.00	386,377.00	21,442.00	5.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	256,230.00	256,230.00	58,636.86	347,300.00	91,070.00	35.5%
Education Revenue Augmentation Fund (ERAF)		8045	635,414.00	635,414.00	0.00	578,649.00	(56,765.00)	-8.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	347,534.00	347,534.00	0.00	431,763.00	84,229.00	24.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,020,903.00	20,020,903.00	2,401,207.81	20,881,304.00	860,401.00	4.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Property Taxes Transfers		8097	258,794.00	258,794.00	129,397.00	258,794.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,279,697.00	20,279,697.00	2,530,604.81	21,140,098.00	860,401.00	4.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	340,108.00	340,108.00	0.00	340,108.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	144,689.00	144,689.00	41,898.00	223,451.00	78,762.00	54.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	31,615.00	31,615.00	30,015.25	64,056.00	32,441.00	102.6%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,684.00	10,684.00	8,468.00	144,100.00	133,416.00	1,248.7%
Career and Technical Education	3500-3599	8290	30,199.00	30,199.00	14,777.40	30,199.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	972,950.00	972,950.00	437,542.45	1,065,232.00	92,282.00	9.5%
TOTAL, FEDERAL REVENUE			1,530,245.00	1,530,245.00	532,701.10	1,867,146.00	336,901.00	22.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	102,450.00	102,450.00	0.00	102,450.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	347,031.00	347,031.00	111,044.27	360,499.00	13,468.00	3.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentiv e Grant Program	6387	8590	187,406.00	187,406.00	178,874.00	250,801.00	63,395.00	33.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,635,214.00	2,635,214.00	551,401.40	3,484,065.00	848,851.00	32.2%
TOTAL, OTHER STATE REVENUE			3,272,101.00	3,272,101.00	841,319.67	4,197,815.00	925,714.00	28.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	1,800,000.00	1,800,000.00	(48.00)	1,800,000.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	68,113.00	68,113.00	8,419.62	68,113.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	13,510.17	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,962,390.00	2,962,390.00	21,560.00	3,000,047.00	37,657.00	1.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	194,829.00	194,829.00	92,646.03	415,489.00	220,660.00	113.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	822,867.00	822,867.00	242,038.00	864,423.00	41,556.00	5.1%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,873,199.00	5,873,199.00	378,125.82	6,173,072.00	299,873.00	5.1%
TOTAL, REVENUES			30,955,242.00	30,955,242.00	4,282,751.40	33,378,131.00	2,422,889.00	7.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,032,916.00	8,032,916.00	2,063,823.70	8,248,198.00	(215,282.00)	-2.7%
Certificated Pupil Support Salaries		1200	1,496,574.00	1,496,574.00	307,475.58	1,314,639.00	181,935.00	12.2%
Certificated Supervisors' and Administrators' Salaries		1300	993,602.00	993,602.00	333,317.61	1,005,688.00	(12,086.00)	-1.2%
Other Certificated Salaries		1900	326,491.00	326,491.00	52,016.54	313,305.00	13,186.00	4.0%
TOTAL, CERTIFICATED SALARIES			10,849,583.00	10,849,583.00	2,756,633.43	10,881,830.00	(32,247.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	939,601.00	939,601.00	198,189.00	938,083.00	1,518.00	0.2%
Classified Support Salaries		2200	968,157.00	968,157.00	334,041.82	1,049,067.00	(80,910.00)	-8.4%
Classified Supervisors' and Administrators' Salaries		2300	370,359.00	370,359.00	135,978.86	407,056.00	(36,697.00)	-9.9%
Clerical, Technical and Office Salaries		2400	771,762.00	771,762.00	268,948.03	851,589.00	(79,827.00)	-10.3%
Other Classified Salaries		2900	207,095.00	207,095.00	68,213.90	237,554.00	(30,459.00)	-14.7%
TOTAL, CLASSIFIED SALARIES			3,256,974.00	3,256,974.00	1,005,371.61	3,483,349.00	(226,375.00)	-7.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,195,531.00	3,195,531.00	513,627.69	3,257,266.00	(61,735.00)	-1.9%
PERS		3201-3202	817,457.00	817,457.00	242,500.59	854,920.00	(37,463.00)	-4.6%
OASDI/Medicare/Alternative		3301-3302	405,806.00	405,806.00	114,215.78	413,712.00	(7,906.00)	-1.9%
Health and Welfare Benefits		3401-3402	4,023,923.00	4,023,923.00	945,286.60	3,785,854.00	238,069.00	5.9%
Unemployment Insurance		3501-3502	68,683.00	68,683.00	18,230.24	71,300.00	(2,617.00)	-3.8%
Workers' Compensation		3601-3602	265,859.00	265,859.00	62,797.80	252,115.00	13,744.00	5.2%
OPEB, Allocated		3701-3702	263,263.00	263,263.00	98,796.24	262,709.00	554.00	0.2%

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OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	146,370.00	146,370.00	146,640.35	147,724.00	(1,354.00)	-0.9%
TOTAL, EMPLOYEE BENEFITS			9,186,892.00	9,186,892.00	2,142,095.29	9,045,600.00	141,292.00	1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	75,269.00	75,269.00	61,193.55	84,527.00	(9,258.00)	-12.3%
Books and Other Reference Materials		4200	1,350.00	1,350.00	826.15	1,585.00	(235.00)	-17.4%
Materials and Supplies		4300	591,616.00	591,616.00	126,641.61	932,678.00	(341,062.00)	-57.6%
Noncapitalized Equipment		4400	42,861.00	42,861.00	49,313.64	103,434.00	(60,573.00)	-141.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			711,096.00	711,096.00	237,974.95	1,122,224.00	(411,128.00)	-57.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,121,544.00	3,121,544.00	1,293,816.06	3,331,942.00	(210,398.00)	-6.7%
Travel and Conferences		5200	57,749.00	57,749.00	15,843.52	86,641.00	(28,892.00)	-50.0%
Dues and Memberships		5300	21,502.00	21,502.00	18,418.66	20,339.00	1,163.00	5.4%
Insurance		5400-5450	480,285.00	480,285.00	0.00	480,285.00	0.00	0.0%
Operations and Housekeeping Services		5500	265,098.00	265,098.00	31,936.60	272,813.00	(7,715.00)	-2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	438,118.00	438,118.00	163,981.89	373,749.00	64,369.00	14.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,877,638.00	1,877,638.00	560,794.57	2,069,799.00	(192,161.00)	-10.2%
Communications		5900	77,354.00	77,354.00	15,637.58	90,917.00	(13,563.00)	-17.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,339,288.00	6,339,288.00	2,100,428.88	6,726,485.00	(387,197.00)	-6.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	32,688.61	32,689.00	(32,689.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	32,688.61	32,689.00	(32,689.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	116,534.00	116,534.00	24,076.00	116,534.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			116,534.00	116,534.00	24,076.00	116,534.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			30,460,367.00	30,460,367.00	8,299,268.77	31,408,711.00	(948,344.00)	-3.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(75,000.00)	(75,000.00)	0.00	(75,000.00)	0.00	0.0%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	50,000.00
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigation	1.00
6266	Educator Effectiveness, FY 2021-22	798.00
6300	Lottery: Instructional Materials	248,059.00
7412	A-G Access/Success Grant	83,639.00
7435	Learning Recovery Emergency Block Grant	1,357,812.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	601,805.00
9010	Other Restricted Local	272,839.00
Total, Restricted Balance		2,614,953.00

West Sonoma County Union High School District
Multi Year (22-23 to 24-25)
2022-23 First Interim

		2022-23 Combined		2023-24 Combined		2024-25 Combined
A	REVENUES					
1	LCFF	21,140,098	0.17%	21,175,082	-3.04%	20,530,473
2	Federal	1,867,146	-59.33%	759,396	-4.78%	723,133
3	State	4,179,806	-43.76%	2,350,926	3.59%	2,435,391
4	Local	25,000		25,000	0.00%	25,000
	Other Local	6,166,081	-0.83%	6,114,791	0.03%	6,116,660
5	Other Financing Sources (encroachment)	-	0.00%	-	0.00%	-
6	TOTAL REVENUE	33,378,131	-8.85%	30,425,195	-1.95%	29,830,657
B	EXPENDITURES					
1	Certificated	10,881,550	-0.57%	10,819,420	-0.48%	10,767,882
2	Classified	3,483,629	-2.92%	3,381,816	2.43%	3,464,142
3	Benefits	9,045,600	-1.88%	8,875,920	2.16%	9,067,880
4	Supplies	1,122,974	-36.50%	713,138	-0.39%	710,344
5	Services / Other Op Expenditures	6,725,735	-10.63%	6,010,486	1.45%	6,097,681
6	Equipment / Bldg	32,689		32,689		32,689
7	Other Outgo / Transfers	116,534	0.00%	116,534	0.00%	116,534
8	Direct Support / Indirect	-		-		33
9	Other Financing Sources	-		-		-
	TOTAL EXPENDITURES	31,408,711	-4.64%	29,950,004	1.03%	30,257,185
C	OTHER SOURCES/USES					
	Interfund Transfers					
	Transfer In	65,000		65,000		65,000
	Transfer Out	(140,000)		(150,000)		(165,000)
	Contribution to Restricted Programs	-		-		-
	TOTAL, OTHER SOURCES	\$ (75,000)		\$ (85,000)		\$ (100,000)
D	NET CHANGE IN ENDING FUND BALANCE	1,894,420		390,191		(526,528)
E	1 Beginning Balance	6,272,372		8,166,792		8,556,983
	audit adjustment	-				
	2 Ending Balance	8,166,792		8,556,983		8,030,456
	COMPONENTS OF ENDING FUND BALANCE					
	Required Reserve for Economic 3%	946,461		903,000		912,666
	Revolving Fund	9,000		9,000		9,000
	Restricted Reserve	2,614,952		2,731,742		2,868,553
	Assigned Fund Balances					
	Prepaid Expenditures	7,955		-		-
	LCFF Supplemental	449,773		129,348		21,779
	Reserve for Future Revenue Loss	-		-		-
	Using higher LCFF COLA	-		-		-
	Reserve for Textbook purchase	200,000		200,000		200,000
	Reserve for Special Education	500,000		500,000		500,000
	Unappropriated	3,438,651		4,083,893		3,518,458
	3% State Required	\$ 946,461		\$ 903,000		\$ 912,666

West Sonoma County Union High School District
Multi Year (22-23 to 24-25)
2022-23 First Interim

		2022-23 Unrestricted		2023-24 Unrestricted		2024-25 Unrestricted
A	REVENUES					
1	LCFF	20,881,304	0.17%	20,916,288	-3.08%	20,271,679
2	Federal	-	#DIV/0!	-	#DIV/0!	-
3	State	360,554	-6.07%	338,668	4.46%	353,779
4	Local	25,000	0.00%	25,000	0.00%	25,000
	Other Local	164,637	0.00%	164,637	0.00%	164,637
5	Other Financing Sources (encroachment)	-				
6	TOTAL REVENUE	21,431,495	0.06%	21,444,593	-2.94%	20,815,095
B	EXPENDITURES					
1	Certificated	6,158,313	11.86%	6,888,715	-0.94%	6,823,994
2	Classified	1,892,927	8.45%	2,052,908	2.50%	2,104,230
3	Benefits	4,489,181	4.20%	4,677,600	1.64%	4,754,083
4	Supplies	432,051	-23.59%	330,134	-0.14%	329,672
5	Contracts	2,624,694	5.76%	2,775,799	0.00%	2,775,800
6	Equipment / Bldg	-		-		-
7	Other Outgo / Transfers	116,534		116,534		116,534
8	Direct Support / Indirect	(398,767)		(315,253)		(316,944)
9	Other Financing Sources	-		-		-
	TOTAL EXPENDITURES	15,314,933	7.91%	16,526,437	0.37%	16,587,370
C	OTHER SOURCES / USES					
	Interfund Transfers					
	Transfer In	\$ -		\$ -		
	Transfer Out	\$ (110,000)		\$ (116,090)		\$ (165,000)
	Contribution to Restricted Programs	\$ (4,279,799)		\$ (4,578,665)		\$ (4,746,084)
	TOTAL, OTHER SOURCES	\$ (4,389,799)		\$ (4,694,755)		\$ (4,911,084)
D	NET CHANGE IN ENDING FUND BALANCE	1,726,763		223,401		(683,360)
E	1 Beginning Balance	3,825,077		5,551,840		5,775,242
	audit adjustment	-				
	2 Ending Balance	5,551,840		5,775,242		5,091,882
COMPONENTS OF ENDING FUND BALANCE						
	Required Reserve for Economic	946,461		903,000		912,666
	Revolving Fund	9,000		9,000		9,000
	Restricted Reserve	-		-		-
	Assigned Fund Balances					
	Prepaid Expenditures	7,955		-		-
	LCFF Supplemental	449,773		129,348		21,779
	Reserve for Future Revenue Loss	-		-		-
	Using higher LCFF COLA	-		-		-
	Reserve for Textbook purchase	200,000		200,000		200,000
	Reserve for Special Education	500,000		500,000		500,000
	Unappropriated	3,938,651		4,533,893		3,948,437

West Sonoma County Union High School District
Multi Year (22-23 to 24-25)
2022-23 First Interim

		2022-23 Restricted		2023-24 Restricted		2024-25 Restricted
A	REVENUES					
1	LCFF	258,794	0.00%	258,794	0.00%	258,794
2	Federal	1,867,146	-59.33%	759,396	-4.78%	723,133
3	State	3,819,252	-47.31%	2,012,259	3.45%	2,081,612
4	Local	-		-		-
	Other Local	6,001,444	-0.85%	5,950,154	0.03%	5,952,023
5	Other Financing Sources (encroachment)		#DIV/0!		#DIV/0!	
6	TOTAL REVENUE	11,946,636	-24.83%	8,980,602	0.39%	9,015,562
B	EXPENDITURES					
1	Certificated	4,723,237	-16.78%	3,930,705	0.34%	3,943,888
2	Classified	1,590,702	-16.46%	1,328,909	2.33%	1,359,911
3	Benefits	4,556,419	-7.86%	4,198,320	2.75%	4,313,796
4	Supplies	690,923	-44.57%	383,004	-0.61%	380,672
5	Contracts	4,101,041	-21.13%	3,234,687	2.70%	3,321,881
6	Equipment / Bldg	32,689	0.00%	32,689	0.00%	32,689
7	Other Outgo / Transfers	-	#DIV/0!		#DIV/0!	
8	Direct Support / Indirect	398,767	0.00%	315,253	0.00%	316,977
9	Other Financing Sources		#DIV/0!		#DIV/0!	
	TOTAL EXPENDITURES	16,093,778	-16.59%	13,423,567	1.83%	13,669,815
C	OTHER SOURCES/USES					
	Interfund Transfers					
	Transfer In	\$ 65,000		\$ 65,000		\$ 65,000
	Transfer Out	\$ (30,000)		\$ (33,910)		\$ -
	Contribution to Restricted Programs	\$ 4,279,799		\$ 4,578,665		\$ 4,746,084
	TOTAL, OTHER SOURCES	\$ 4,314,799		\$ 4,609,755		\$ 4,811,084
D	NET CHANGE IN ENDING FUND BALANCE	167,657		166,790		156,832
E	1 Beginning Balance	2,447,295		2,564,952		2,711,721
	audit adjustment	-				
	2 Ending Balance	2,614,952		2,731,742		2,868,553
COMPONENTS OF ENDING FUND BALANCE						
	Required Reserve for Economic Uncertainty (5% of all)	-		-		-
	Restricted Reserve	2,614,952		2,731,742		2,868,553
	Unappropriated	-		-		-

**West Sonoma County Union High School District
Multi Year Plan Assumptions
2022-23 First Interim**

Current Year	2022-23
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Revenue

LCFF

Recalculated using new Calculator - 13.26% COLA for 2022-23, 5.38% 2023-24, 4.02% 2024-25.
LCFF Calculator version 23.2c using DOF projections.

ADA

2022-23 decline in enrollment for district of 1589, and funded using 3-YR average for ADA

ADA calculated based on 91.9%

Enrollment projected via Cohort survival method, adj down based on historical trend

Lottery calculated on ADA projection and per ADA \$ from School Services

Federal and State Programs all in place - COVID relief funding shifted around

Local Incomes

Carryover funding adjusted back into the budget.

Expenditures

Salaries and Staffing

Step and Track included for all staff - 1.50% Cert, 2.00% Classified

Negotiations Settled for all employee groups

Adjusted salaries to actuals

Adjusted health & welfare benefits to actuals

Statutory Benefit increases in STRS, PERS, Unemployment and Work Comp

Increased expenditures to match carryover funding back in the budget

Final year of COVID funding

Other expenditures

Contracts adjusted by 3-5%

Categorical spending is contained within restricted budget

Special Education budget based on current identified student need

Next Year	2023-24
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Revenue

LCFF

Recalculated using new Calculator - 13.26% COLA for 2022-23, 5.38% 2023-24, 4.02% 2024-25.
LCFF Calculator version 23.2c using DOF projections.

ADA

2023-24 enrollment projected at 1494
Enrollment projected via Cohort survival method.
Using 3-YR average ADA of 1582.64

Lottery calculated on ADA projection and per ADA \$ from School Services
Federal and State programs reviewed and budgeted program by program

Local Incomes

One-time funds have been removed.

Expenditures

Salaries and Staffing

Step and Track included for all staff - 2.00% Cert, 2.00% Classified
Negotiations Settled for all employee groups.
Adjusted salaries according to negotiated agreement: 6% for all employees groups
Health Benefit plans increased by 5%
Statutory Benefit increases in STRS and PERS
Reduce 9.25 FTE to better align with reduced ADA, and funding
Categorical spending is contained within restricted budget
Special Education contracts budgeted with 3% increase

2nd Year out	2024-25
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Revenue

LCFF

Recalculated using new Calculator - 13.26% COLA for 2022-23, 5.38% 2023-24, 4.02% 2024-25.
LCFF Calculator version 23.2c using DOF projections.

ADA

2023-24 enrollment projected at 1,423
Enrollment projected via Cohort survival method.
Using 3-YR average ADA of 1462.63

Lottery calculated on ADA projection and per ADA \$ from School Services

Local

All one time funding has been removed.

Expenditures

Salaries and Staffing

Step and Track included for all staff - 2.00% Cert, 2.00% Classified
Negotiations not settled
Health Benefit plans increased by 5%
Statutory Benefit increases in STRS and PERS
Reduce 2.50 FTE to better align with reduced ADA
Categorical spending is contained within restricted budget
Special Education contracts budgeted with 3% increase

Other Funds

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	405,113.00	405,113.00	53,617.00	569,195.00	164,082.00	40.5%
3) Other State Revenue		8300-8599	30,490.00	30,490.00	0.00	130,490.00	100,000.00	328.0%
4) Other Local Revenue		8600-8799	23,400.00	23,400.00	701.60	42,000.00	18,600.00	79.5%
5) TOTAL, REVENUES			459,003.00	459,003.00	54,318.60	741,685.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	238,534.00	238,534.00	64,520.90	249,276.00	(10,742.00)	-4.5%
3) Employee Benefits		3000-3999	184,109.00	184,109.00	36,809.84	185,920.00	(1,811.00)	-1.0%
4) Books and Supplies		4000-4999	217,100.00	217,100.00	80,491.34	260,230.00	(43,130.00)	-19.9%
5) Services and Other Operating Expenditures		5000-5999	12,965.00	12,965.00	6,090.08	12,965.00	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			652,708.00	652,708.00	187,912.16	708,391.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(193,705.00)	(193,705.00)	(133,593.56)	33,294.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			140,000.00	140,000.00	0.00	140,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(53,705.00)	(53,705.00)	(133,593.56)	173,294.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	194,868.00	298,996.00		298,996.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			194,868.00	298,996.00		298,996.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			194,868.00	298,996.00		298,996.00		
2) Ending Balance, June 30 (E + F1e)			141,163.00	245,291.00		472,290.00		
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	141,163.00	245,291.00		472,290.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	405,113.00	405,113.00	53,617.00	569,195.00	164,082.00	40.5%
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			405,113.00	405,113.00	53,617.00	569,195.00	164,082.00	40.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	30,490.00	30,490.00	0.00	130,490.00	100,000.00	328.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,490.00	30,490.00	0.00	130,490.00	100,000.00	328.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	23,000.00	23,000.00	132.12	23,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	400.00	400.00	569.48	2,000.00	1,600.00	400.0%
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	17,000.00	17,000.00	New
TOTAL, OTHER LOCAL REVENUE			23,400.00	23,400.00	701.60	42,000.00	18,600.00	79.5%
TOTAL, REVENUES			459,003.00	459,003.00	54,318.60	741,685.00		
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	145,503.00	145,503.00	32,929.40	156,245.00	(10,742.00)	-7.4%
Classified Supervisors' and Administrators' Salaries		2300	93,031.00	93,031.00	31,591.50	93,031.00	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			238,534.00	238,534.00	64,520.90	249,276.00	(10,742.00)	-4.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	60,518.00	60,518.00	14,386.83	61,242.00	(724.00)	-1.2%
OASDI/Medicare/Alternative		3301-3302	17,708.00	17,708.00	4,944.98	18,690.00	(982.00)	-5.5%
Health and Welfare Benefits		3401-3402	100,237.00	100,237.00	16,040.57	100,237.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,158.00	1,158.00	323.20	1,222.00	(64.00)	-5.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	4,488.00	4,488.00	1,114.26	4,529.00	(41.00)	-0.9%
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			184,109.00	184,109.00	36,809.84	185,920.00	(1,811.00)	-1.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	18,050.00	18,050.00	1,734.72	20,550.00	(2,500.00)	-13.9%
Noncapitalized Equipment		4400	3,550.00	3,550.00	0.00	3,550.00	0.00	0.0%
Food		4700	195,500.00	195,500.00	78,756.62	236,130.00	(40,630.00)	-20.8%
TOTAL, BOOKS AND SUPPLIES			217,100.00	217,100.00	80,491.34	260,230.00	(43,130.00)	-19.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	150.00	150.00	0.00	150.00	0.00	0.0%
Dues and Memberships		5300	250.00	250.00	250.00	250.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,200.00	4,200.00	645.08	4,200.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,065.00	8,065.00	5,195.00	8,065.00	0.00	0.0%
Communications		5900	300.00	300.00	0.00	300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,965.00	12,965.00	6,090.08	12,965.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			652,708.00	652,708.00	187,912.16	708,391.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			140,000.00	140,000.00	0.00	140,000.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	472,290.00
Total, Restricted Balance		472,290.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400.00	400.00	266.63	400.00	0.00	0.0%
5) TOTAL, REVENUES			400.00	400.00	266.63	400.00		
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)			400.00	400.00	266.63	400.00		
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)			400.00	400.00	266.63	400.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	109,281.00	109,051.00		109,051.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,281.00	109,051.00		109,051.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,281.00	109,051.00		109,051.00		
2) Ending Balance, June 30 (E + F1e)			109,681.00	109,451.00		109,451.00		
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								
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	109,681.00	109,451.00		109,451.00		
Deferred Maintenance	0000	9780		109,451.00				
Deferred Maintenance	0000	9780	109,681.00					
Deferred Maintenance	0000	9780				109,451.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	400.00	400.00	266.63	400.00	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			400.00	400.00	266.63	400.00	0.00	0.0%
TOTAL, REVENUES			400.00	400.00	266.63	400.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	235,000.00	235,000.00	72,175.49	235,000.00	0.00	0.0%
5) TOTAL, REVENUES			235,000.00	235,000.00	72,175.49	235,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	197,315.00	197,315.00	69,746.08	209,756.00	(12,441.00)	-6.3%
3) Employee Benefits		3000-3999	115,958.00	115,958.00	38,017.18	111,278.00	4,680.00	4.0%
4) Books and Supplies		4000-4999	8,661,605.00	8,661,605.00	1,118,931.78	2,267,482.00	6,394,123.00	73.8%
5) Services and Other Operating Expenditures		5000-5999	748,896.00	748,896.00	95,573.10	477,013.00	271,883.00	36.3%
6) Capital Outlay		6000-6999	6,450,256.00	6,450,256.00	0.00	21,440,593.00	(14,990,337.00)	-232.4%
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			16,174,030.00	16,174,030.00	1,322,268.14	24,506,122.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,939,030.00)	(15,939,030.00)	(1,250,092.65)	(24,271,122.00)		
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)			(15,939,030.00)	(15,939,030.00)	(1,250,092.65)	(24,271,122.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,954,056.00	29,987,701.00		29,987,701.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,954,056.00	29,987,701.00		29,987,701.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,954,056.00	29,987,701.00		29,987,701.00		
2) Ending Balance, June 30 (E + F1e)			15,026.00	14,048,671.00		5,716,579.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	14,048,671.00		0.00		
For Bond projects	0000	9760		14,048,671.00				
d) Assigned								
Other Assignments		9780	15,026.00	0.00		5,716,579.00		
Bond Projects	0000	9780	15,026.00					
Bond Projects	0000	9780				5,716,579.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	235,000.00	235,000.00	72,175.49	235,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			235,000.00	235,000.00	72,175.49	235,000.00	0.00	0.0%
TOTAL, REVENUES			235,000.00	235,000.00	72,175.49	235,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	197,315.00	197,315.00	69,746.08	200,971.00	(3,656.00)	-1.9%
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	8,785.00	(8,785.00)	New
TOTAL, CLASSIFIED SALARIES			197,315.00	197,315.00	69,746.08	209,756.00	(12,441.00)	-6.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	1,275.00	(1,275.00)	New
PERS		3201-3202	49,739.00	49,739.00	17,588.05	50,667.00	(928.00)	-1.9%
OASDI/Medicare/Alternative		3301-3302	14,555.00	14,555.00	5,177.72	15,180.00	(625.00)	-4.3%
Health and Welfare Benefits		3401-3402	47,002.00	47,002.00	13,748.26	39,635.00	7,367.00	15.7%
Unemployment Insurance		3501-3502	952.00	952.00	338.36	1,018.00	(66.00)	-6.9%
Workers' Compensation		3601-3602	3,710.00	3,710.00	1,164.79	3,503.00	207.00	5.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			115,958.00	115,958.00	38,017.18	111,278.00	4,680.00	4.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,293,128.00	7,293,128.00	911,330.46	1,347,314.00	5,945,814.00	81.5%
Noncapitalized Equipment		4400	1,368,477.00	1,368,477.00	207,601.32	920,168.00	448,309.00	32.8%
TOTAL, BOOKS AND SUPPLIES			8,661,605.00	8,661,605.00	1,118,931.78	2,267,482.00	6,394,123.00	73.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	460,000.00	460,000.00	77,450.00	304,734.00	155,266.00	33.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	288,896.00	288,896.00	18,123.10	172,279.00	116,617.00	40.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			748,896.00	748,896.00	95,573.10	477,013.00	271,883.00	36.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,450,256.00	6,450,256.00	0.00	21,440,593.00	(14,990,337.00)	-232.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,450,256.00	6,450,256.00	0.00	21,440,593.00	(14,990,337.00)	-232.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,174,030.00	16,174,030.00	1,322,268.14	24,506,122.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

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)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,072.71	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,072.71	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,072.71	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,072.71	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	438,742.00	438,741.00		438,741.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			438,742.00	438,741.00		438,741.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			438,742.00	438,741.00		438,741.00		
2) Ending Balance, June 30 (E + F1e)			438,742.00	438,741.00		438,741.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	438,742.00	438,741.00		438,741.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,072.71	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	1,072.71	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,072.71	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%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								

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)
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	438,741.00
Total, Restricted Balance		438,741.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	18,765.83	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	18,765.83	4,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			4,000.00	4,000.00	18,765.83	4,000.00		
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	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,000.00)	(65,000.00)	0.00	(65,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,000.00)	(61,000.00)	18,765.83	(61,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,037,826.00	1,282,505.00		1,282,505.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,037,826.00	1,282,505.00		1,282,505.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,037,826.00	1,282,505.00		1,282,505.00		
2) Ending Balance, June 30 (E + F1e)			976,826.00	1,221,505.00		1,221,505.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	674,280.00	893,346.00		893,346.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	302,546.00	328,159.00		328,159.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	16,185.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	2,580.83	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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			4,000.00	4,000.00	18,765.83	4,000.00	0.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	18,765.83	4,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(65,000.00)	(65,000.00)	0.00	(65,000.00)		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	893,346.00
Total, Restricted Balance		893,346.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	850.63	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	850.63	0.00		
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	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	850.63	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	850.63	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	308,726.00	655,975.00		655,975.00	0.00	0.0%
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)			308,726.00	655,975.00		655,975.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			308,726.00	655,975.00		655,975.00		
2) Ending Net Position, June 30 (E + F1e)			308,726.00	655,975.00		655,975.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	308,726.00	655,975.00		655,975.00		
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	0.00	0.00	850.63	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	850.63	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	850.63	0.00		
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,480.00	4,480.00	2,457.84	4,480.00	0.00	0.0%
5) TOTAL, REVENUES			4,480.00	4,480.00	2,457.84	4,480.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,480.00	4,480.00	2,450.00	4,480.00	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			4,480.00	4,480.00	2,450.00	4,480.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	7.84	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	7.84	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,416,087.00	1,338,193.00		1,338,193.00	0.00	0.0%
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)			1,416,087.00	1,338,193.00		1,338,193.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,416,087.00	1,338,193.00		1,338,193.00		
2) Ending Net Position, June 30 (E + F1e)			1,416,087.00	1,338,193.00		1,338,193.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	577,279.00	568,022.00		565,072.00		
c) Unrestricted Net Position		9790	838,808.00	770,171.00		773,121.00		
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	4,480.00	4,480.00	2,457.84	4,480.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,480.00	4,480.00	2,457.84	4,480.00	0.00	0.0%
TOTAL, REVENUES			4,480.00	4,480.00	2,457.84	4,480.00		
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	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,480.00	4,480.00	2,450.00	4,480.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,480.00	4,480.00	2,450.00	4,480.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			4,480.00	4,480.00	2,450.00	4,480.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	565,072.00
Total, Restricted Net Position		565,072.00

Supplemental Forms

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,544.65	1,641.57	1,452.80	1,641.57	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,544.65	1,641.57	1,452.80	1,641.57	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	.59	6.18	6.18	6.18	0.00	0.0%
b. Special Education-Special Day Class	4.95	2.58	2.58	2.58	0.00	0.0%
c. Special Education-NPS/LCI	6.86	4.48	4.48	4.48	0.00	0.0%
d. Special Education Extended Year	2.00	2.00	2.00	2.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.40	15.24	15.24	15.24	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,559.05	1,656.81	1,468.04	1,656.81	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

**West Sonoma County Union High School District
2022-23 Cash Flow**

	Beg Bal	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb
Beginning Balance		5,189,650.36	4,108,506.64	3,353,234.63	2,544,189.33	878,534.06	746,556.56	8,018,498.09	6,802,603.69
Receipts									
LCFF									
Prin Apport		402,371.00	402,371.00	724,268.00	724,268.00	724,268.00	724,268.00	724,268.00	458,472.00
Deferrals									
Property Taxes		-	17,027.78	27,656.65	17,297.38	23,343.44	7,548,733.11	33,081.49	(216,891.24)
Selpa prop taxes		129,397.00				(129,397.00)			258,794.00
Misc EPA			-	85,948.00	-		79,733.00	-	-
Federal Rev		47,663.19	119,493.68	412,522.00	(46,977.77)	146,382.43	602.93	183,599.11	44,183.08
Other State Rev		262,380.50	387,480.90	165,989.00	25,469.27	573,498.68	338,867.69	292,674.70	17,132.52
Other Local Rev		47,963.73	49,605.69	92,935.56	187,620.84	516,063.24	1,285,902.03	531,736.00	826,822.55
Interfund Trf In									
All Other Financing									
Undefined									
Total Receipts		889,775.42	975,979.05	1,509,319.21	907,677.72	1,854,158.79	9,978,106.76	1,765,359.30	1,388,512.91
Disbursements									
Certificated		90,443.42	848,959.62	913,755.13	903,475.26	910,681.95	977,813.25	954,685.50	990,969.11
Classified		106,239.73	307,652.01	293,362.87	298,117.00	308,107.91	321,701.19	293,518.46	297,441.70
Employee Benefits		283,104.34	588,544.08	627,784.53	642,662.34	635,065.88	566,663.50	559,452.19	570,510.90
Books and Supplies		6,161.18	45,685.59	63,586.75	122,541.43	49,491.66	95,257.87	38,719.82	230,318.02
Services		351,829.19	375,741.51	682,379.60	690,478.58	434,480.64	604,770.51	607,090.05	95,096.29
Capital Outlay		32,703.61			(15.00)				
Other Outgo		4,299.00	4,372.47	7,739.00	7,665.53	7,739.00			
Interfund Trf Out		-					140,000.00		
All other financing									
Undefined									
Total Disbursements		874,780.47	2,170,955.28	2,588,607.88	2,664,925.14	2,345,567.04	2,706,206.31	2,453,466.02	2,184,336.01
Balance Sheet Items									
ASSETS									
Cash Not in Treasury	(9,000.00)								
Accts Rec	(3,375,943.42)	87,198.90	932,344.49	221,155.82	153,306.68	357,379.09	171,730.00	(1,006.70)	(1,358.78)
LCFF PY deferrals	-								
Due from other Funds	(993,740.20)						25,446.44	968,293.76	
Stores									
Prepaid	(7,955.60)						7,955.60		
Other Current Assets									
Deferred Outflows									
Undefined									
Subtotal Assets	(4,386,639.22)	87,198.90	932,344.49	221,155.82	153,306.68	357,379.09	205,132.04	967,287.06	(1,358.78)
LIABILITIES									
Accts Payable	1,181,441.41	(1,183,337.57)	11,610.31	49,087.55	(61,714.53)	76,930.49	(157,170.15)	352.30	475.52
Due to Other Funds	1,520,873.48						(25,446.44)	(1,495,427.04)	
Current Loans									
Unearned Rev	601,603.78		(504,250.58)			(74,878.83)	(22,474.37)		
Deferred Inflows									
Undefined									
Subtotal Liab	3,303,918.67	(1,183,337.57)	(492,640.27)	49,087.55	(61,714.53)	2,051.66	(205,090.96)	(1,495,074.74)	475.52
Suspense clearing									
Total Balance Sheet Items	(1,082,720.55)	(1,096,138.67)	439,704.22	270,243.37	91,592.15	359,430.75	41.08	(527,787.67)	(883.27)
Ending Cash Balance		4,108,506.64	3,353,234.63	2,544,189.33	878,534.06	746,556.56	8,018,498.09	6,802,603.69	6,005,897.33

West Sonoma County Union High
2022-23 Cash Flow

Fund 01 and Fund 06

	March	Apr	May	June	Accrual	Non Cash	Total	Budget	Difference
Beginning Balance	6,005,897.33	4,568,307.71	8,960,544.63	7,749,720.07					
Receipts									
LCFF							-		-
Prin Apport	458,472.00	458,472.00	458,472.00	458,472.00			6,718,442.00	6,718,442.00	-
Deferrals							-		-
Property Taxes	25,066.02	5,670,364.55	347,265.21	79,466.61			13,572,411.00	13,831,205.00	0.00
Selpa prop taxes							258,794.00		
Misc EPA	82,840.50	-	-	82,840.50			331,362.00	331,362.00	-
Federal Rev	(7,113.67)	104,861.35	89,602.39	432,219.27	340,108.00		1,867,146.00	1,867,146.00	0.00
Other State Rev	7,891.64	126,041.22	(1,043.41)	115,350.30	678,506.00	1,207,576.00	4,197,815.00	4,197,815.00	0.00
Other Local Rev	519,953.20	213,382.56	142,983.40	237,060.20	1,521,043.00		6,173,072.00	6,173,072.00	0.00
Interfund Trf In	65,000.00						65,000.00	65,000.00	-
All Other Financing							-	-	-
Undefined							-	-	-
Total Receipts	1,152,109.68	6,573,121.68	1,037,279.60	1,405,408.88	2,539,657.00	1,207,576.00	33,184,041.99	33,184,042.00	0.01
Disbursements									
Certificated	963,186.71	966,863.05	996,603.93	1,111,783.87	252,609.19		10,881,830.00	10,881,830.00	(0.00)
Classified	322,148.94	297,309.65	323,033.85	294,280.24	20,435.47		3,483,349.00	3,483,349.00	(0.00)
Employee Benefits	575,528.67	571,693.49	559,975.19	1,547,838.90	109,200.00	1,207,576.00	9,045,600.00	9,045,600.00	0.00
Books and Supplies	61,090.69	102,978.73	39,289.95	154,549.22	112,553.08		1,122,224.00	1,122,224.00	0.00
Services	668,425.11	425,133.77	374,008.59	819,842.98	597,208.18		6,726,485.00	6,726,485.00	(0.00)
Capital Outlay							32,688.61	32,689.00	0.39
Other Outgo					84,721.00		116,536.00	116,536.00	-
Interfund Trf Out							140,000.00	140,000.00	-
All other financing							-	-	-
Undefined							-	-	-
Total Disbursements	2,590,380.12	2,363,978.70	2,292,911.50	3,928,295.22	1,176,726.92	1,207,576.00	31,548,712.61	31,548,713.00	0.39
Balance Sheet Items									
ASSETS									
Cash Not in Treasury							(9,000.00)	1,635,329.00	
Accts Rec	1,047.36	281,665.16	68,930.01	1,103,551.39			0.00		
LCFF PY deferrals							-		
Due from other Funds							-		
Stores							-		
Prepaid							-		
Other Current Assets							-		
Deferred Outflows							-		
Undefined							-		
Subtotal Assets	1,047.36	281,665.16	68,930.01	1,103,551.39	-	-	(9,000.00)		
LIABILITIES									
Accts Payable	(366.53)	(98,571.23)	(24,122.67)	205,385.10			0.00		
Due to Other Funds							-		
Current Loans							-		
Unearned Rev							-		
Deferred Inflows							-		
Undefined							-		
Subtotal Liab	(366.53)	(98,571.23)	(24,122.67)	205,385.10	-	-	0.00		
Suspense clearing									
Total Balance Sheet Items	680.83	183,093.94	44,807.34	1,308,936.49	-	-	(9,000.00)		
Ending Cash Balance	4,568,307.71	8,960,544.63	7,749,720.07	6,535,770.21	1,362,930.08				

CASH BALANCE

West Sonoma County Union High (70607) - 2022-23 1st Interim		11/28/2022			
	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	5.07%	13.26%	5.38%	4.02%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement					
Base Grant	\$16,817,751	\$18,346,539	\$18,356,293	\$17,757,616	
Grade Span Adjustment	438,298	479,370	479,935	465,280	
Supplemental Grant	1,328,371	1,522,639	1,518,953	1,465,120	
Concentration Grant	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	
Add-ons: Home-to-School Transportation	530,435	530,435	558,972	581,443	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	
Add-ons: Transitional Kindergarten	-	2,025	2,134	2,220	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$19,114,855	\$20,881,008	\$20,916,287	\$20,271,679	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	19,114,855	20,881,008	20,916,287	20,271,679	
LCFF Entitlement Per ADA	\$ 11,111	\$ 12,603	\$ 13,298	\$ 13,860	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 5,167,813	\$ 6,718,442	\$ 6,569,517	\$ 5,742,950	
EPA (for LCFF Calculation purposes)	\$ 344,085	\$ 331,362	\$ 314,574	\$ 292,526	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 13,602,957	\$ 13,831,205	\$ 14,032,197	\$ 14,236,203	
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 13,602,957</i>	<i>\$ 13,831,205</i>	<i>\$ 14,032,197</i>	<i>\$ 14,236,203</i>	
TOTAL FUNDING	19,114,855	20,881,009	20,916,288	20,271,679	
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	19,114,855	20,881,009	20,916,288	20,271,679	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	73.31789035%	42.11134218%	42.11134218%	42.11134218%	
% of Adjusted Revenue Limit - P-2	73.31789035%	42.11134218%	42.11134218%	42.11134218%	
EPA (for LCFF Calculation purposes)	\$ 344,085	\$ 331,362	\$ 314,574	\$ 292,526	
EPA, Current Year (Object Code 8012)	\$ 344,085	\$ 331,362	\$ 314,574	\$ 292,526	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ 294.85	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	

West Sonoma County Union High (70607) - 2022-23 1st Interim		11/28/2022			
	2021-22	2022-23	2023-24	2024-25	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 17,256,049	\$ 18,825,909	\$ 18,836,228	\$ 18,222,896	
Supplemental and Concentration Grant funding in the LCAP year	\$ 1,328,371	\$ 1,522,639	\$ 1,518,953	\$ 1,465,120	
Percentage to Increase or Improve Services	7.70%	8.09%	8.06%	8.04%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	1,664	1,589	1,494	1,423	
COE Enrollment	25	17	15	15	
Total Enrollment	1,689	1,606	1,509	1,438	
Unduplicated Pupil Count	670	636	598	569	
COE Unduplicated Pupil Count	13	14	7	7	
Total Unduplicated Pupil Count	683	650	605	576	
Rolling %, Supplemental Grant	38.4900%	40.4400%	40.3200%	40.2000%	
Rolling %, Concentration Grant	38.4900%	40.4400%	40.3200%	40.2000%	

West Sonoma County Union High (70607) - 2022-23 1st Interim		11/28/2022			
		2021-22	2022-23	2023-24	2024-25
SUMMARY OF LCFF ADA					
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3			8.48	8.48	9.22
Grades 4-6			12.17	12.17	6.54
Grades 7-8			8.96	8.96	5.65
Grades 9-12			1,653.11	1,653.11	1,496.40
LCFF Subtotal		-	1,682.72	1,682.72	1,517.81
NSS		-	-	-	-
Combined Subtotal		-	1,682.72	1,682.72	1,517.81
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3			8.48	9.22	9.40
Grades 4-6			12.17	6.54	5.06
Grades 7-8			8.96	5.65	6.51
Grades 9-12			1,653.11	1,496.40	1,418.01
LCFF Subtotal		-	1,682.72	1,517.81	1,438.98
NSS		-	-	-	-
Combined Subtotal		-	1,682.72	1,517.81	1,438.98
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)					
Grades TK-3		8.48	9.22	9.40	9.40
Grades 4-6		12.17	6.54	5.06	5.06
Grades 7-8		8.96	5.65	6.51	6.51
Grades 9-12		1,653.11	1,496.40	1,418.01	1,331.03
LCFF Subtotal		1,682.72	1,517.81	1,438.98	1,352.00
NSS		-	-	-	-
Combined Subtotal		1,682.72	1,517.81	1,438.98	1,352.00
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)					
Grades TK-3			8.73	9.03	9.34
Grades 4-6			10.29	7.92	5.55
Grades 7-8			7.86	7.04	6.22
Grades 9-12			1,600.87	1,522.51	1,415.15
LCFF Subtotal			1,627.75	1,546.50	1,436.26
NSS			-	-	-
Combined Subtotal			1,627.75	1,546.50	1,436.26
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average		-	-	-	-
Current Year ADA					
Grades TK-3		8.86	9.40	9.40	9.40
Grades 4-6		6.28	5.06	5.06	5.06
Grades 7-8		5.43	6.51	6.51	6.51
Grades 9-12		1,437.89	1,418.01	1,331.03	1,265.14
LCFF Subtotal		1,458.46	1,438.98	1,352.00	1,286.11
NSS		-	-	-	-
Combined Subtotal		1,458.46	1,438.98	1,352.00	1,286.11
Change in LCFF ADA (excludes NSS ADA)		(224.26)	(78.83)	(86.98)	(65.89)
		Decline	Decline	Decline	Decline

West Sonoma County Union High (70607) - 2022-23 1st Interim		11/28/2022			
	2021-22	2022-23	2023-24	2024-25	
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and app					
Yield Calculation					
Total ADA	1,494.69				
Total Enrollment	1,689.00				
Attendance Yield	88.4956%				
Quotient	1.0407				
2021-22 Proxy ADA					
Grades TK-3	9.22				
Grades 4-6	6.54				
Grades 7-8	5.65				
Grades 9-12	1,496.40				
Subtotal	1,517.81				
NSS					
Combined Subtotal					
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)					
Grades TK-3	8.48	8.73	9.03	9.34	
Grades 4-6	12.17	10.29	7.92	5.55	
Grades 7-8	8.96	7.86	7.04	6.22	
Grades 9-12	1,653.11	1,600.87	1,522.51	1,415.15	
Subtotal	1,682.72	1,627.75	1,546.50	1,436.26	
	<i>Prior</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	<i>3-PY Average</i>	
Funded NSS ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	-	-	-	-	
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	-	-	-	-	
Grades 9-12	37.70	29.06	26.37	26.37	
Subtotal	37.70	29.06	26.37	26.37	
ACTUAL ADA (Current Year Only)					
Grades TK-3	8.86	9.40	9.40	9.40	
Grades 4-6	6.28	5.06	5.06	5.06	
Grades 7-8	5.43	6.51	6.51	6.51	
Grades 9-12	1,474.12	1,447.07	1,357.40	1,291.51	
Total Actual ADA	1,494.69	1,468.04	1,378.37	1,312.48	
TOTAL FUNDED ADA					
Grades TK-3	8.48	8.73	9.03	9.34	
Grades 4-6	12.17	10.29	7.92	5.55	
Grades 7-8	8.96	7.86	7.04	6.22	
Grades 9-12	1,690.81	1,629.93	1,548.88	1,441.52	
Total	1,720.42	1,656.81	1,572.87	1,462.63	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	225.73	188.77	194.50	150.15	
FUNDED ADA for the Transitional Kindergarten Add-on					
Current Year TK ADA		0.72	0.72	0.72	

West Sonoma County Union High (70607) - 2022-23 1st Interim		11/28/2022			
		2021-22	2022-23	2023-24	2024-25
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	9,623	\$ 10,937	\$ 11,524	\$ 11,984
Grades 4-6	\$	8,847	\$ 10,057	\$ 10,596	\$ 11,019
Grades 7-8	\$	9,109	\$ 10,355	\$ 10,909	\$ 11,345
Grades 9-12	\$	10,831	\$ 12,312	\$ 12,971	\$ 13,489
Base Grants					
Grades TK-3	\$	8,093	\$ 9,166	\$ 9,659	\$ 10,047
Grades 4-6	\$	8,215	\$ 9,304	\$ 9,805	\$ 10,199
Grades 7-8	\$	8,458	\$ 9,580	\$ 10,095	\$ 10,501
Grades 9-12	\$	9,802	\$ 11,102	\$ 11,699	\$ 12,169
Grade Span Adjustment					
Grades TK-3	\$	842	\$ 953	\$ 1,005	\$ 1,045
Grades 9-12	\$	255	\$ 289	\$ 304	\$ 316
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	8,935	\$ 10,119	\$ 10,664	\$ 11,092
Grades 4-6	\$	8,215	\$ 9,304	\$ 9,805	\$ 10,199
Grades 7-8	\$	8,458	\$ 9,580	\$ 10,095	\$ 10,501
Grades 9-12	\$	10,057	\$ 11,391	\$ 12,003	\$ 12,485
Prorated Base Grants					
Grades TK-3	\$	8,093	\$ 9,166	\$ 9,659	\$ 10,047
Grades 4-6	\$	8,215	\$ 9,304	\$ 9,805	\$ 10,199
Grades 7-8	\$	8,458	\$ 9,580	\$ 10,095	\$ 10,501
Grades 9-12	\$	9,802	\$ 11,102	\$ 11,699	\$ 12,169
Prorated Grade Span Adjustment					
Grades TK-3	\$	842	\$ 953	\$ 1,005	\$ 1,045
Grades 9-12	\$	255	\$ 289	\$ 304	\$ 316
Supplemental Grant					
		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	1,787	\$ 2,024	\$ 2,133	\$ 2,218
Grades 4-6	\$	1,643	\$ 1,861	\$ 1,961	\$ 2,040
Grades 7-8	\$	1,692	\$ 1,916	\$ 2,019	\$ 2,100
Grades 9-12	\$	2,011	\$ 2,278	\$ 2,401	\$ 2,497
Actual - 1.00 ADA, Local UPP as follows:					
		38.49%	40.44%	40.32%	40.20%
Grades TK-3	\$	688	\$ 818	\$ 860	\$ 892
Grades 4-6	\$	632	\$ 753	\$ 791	\$ 820
Grades 7-8	\$	651	\$ 775	\$ 814	\$ 844
Grades 9-12	\$	774	\$ 921	\$ 968	\$ 1,004
Concentration Grant (>55% population)					
		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	5,808	\$ 6,577	\$ 6,932	\$ 7,210
Grades 4-6	\$	5,340	\$ 6,048	\$ 6,373	\$ 6,629
Grades 7-8	\$	5,498	\$ 6,227	\$ 6,562	\$ 6,826
Grades 9-12	\$	6,537	\$ 7,404	\$ 7,802	\$ 8,115
Actual - 1.00 ADA, Local UPP >55% as follows:					
		0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -

Criteria and Standards Review

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	1,621.79	1,641.57		
	Charter School	0.00	0.00		
	Total ADA	1,621.79	1,641.57	1.2%	Met
1st Subsequent Year (2023-24)	District Regular	1,578.56	1,548.88		
	Charter School	0.00	0.00		
	Total ADA	1,578.56	1,548.88	(1.9%)	Met
2nd Subsequent Year (2024-25)	District Regular	1,529.43	1,441.52		
	Charter School	0.00	0.00		
	Total ADA	1,529.43	1,441.52	(5.7%)	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

At budget adoption, the district utilized 92.2% ADA. To better align with current ADA trends, at 1st Interim, the district utilized 91.9% ADA. Additionally, at budget adoption, the district historically projected 80% of 8th-grade students enrolling as current 9th-grade students. For 1st Interim, to better align with current enrollment trends, the district adjusted enrollment projections to 65% of 8th-grade students enrolling as 9th graders in the future enrollment projections.

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:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	1,665.00	1,589.00		
Charter School		0.00		
Total Enrollment	1,665.00	1,589.00	(4.6%)	Not Met
1st Subsequent Year (2023-24)				
District Regular	1,670.00	1,494.00		
Charter School		0.00		
Total Enrollment	1,670.00	1,494.00	(10.5%)	Not Met
2nd Subsequent Year (2024-25)				
District Regular	1,585.00	1,423.00		
Charter School		0.00		
Total Enrollment	1,585.00	1,423.00	(10.2%)	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

At budget adoption, the district historically projected 80% of 8th-grade students enrolling as current 9th-grade students. For 1st Interim, to better align with current enrollment trends, the district adjusted enrollment projections to 65% of 8th-grade students enrolling as 9th graders in the future enrollment projections. The district has contracted with a demographer to update enrollment projects.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)			
District Regular	1,695	1,838	
Charter School			
Total ADA/Enrollment	1,695	1,838	92.2%
Second Prior Year (2020-21)			
District Regular	1,695	1,851	
Charter School			
Total ADA/Enrollment	1,695	1,851	91.6%
First Prior Year (2021-22)			
District Regular	1,485	1,664	
Charter School	0		
Total ADA/Enrollment	1,485	1,664	89.2%
Historical Average Ratio:			91.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.5%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	1,453	1,589		
Charter School	0	0		
Total ADA/Enrollment	1,453	1,589	91.4%	Met
1st Subsequent Year (2023-24)				
District Regular	1,366	1,494		
Charter School	0	0		
Total ADA/Enrollment	1,366	1,494	91.4%	Met
2nd Subsequent Year (2024-25)				
District Regular	1,300	1,423		
Charter School	0	0		
Total ADA/Enrollment	1,300	1,423	91.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(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)	20,020,903.00	20,881,009.00	4.3%	Not Met
1st Subsequent Year (2023-24)	20,404,310.00	20,916,287.00	2.5%	Not Met
2nd Subsequent Year (2024-25)	20,842,421.00	20,271,679.00	(2.7%)	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)

For 2022-23, COLA was projected at 9.85% at budget adoption. The State of California's final adopted budget provided a higher COLA by 3.41% for a total of 13.26%, providing a higher LCFF revenue. With a higher LCFF revenue in 2022-23, the applied COLA for 2023-24 increases revenue compared to budget adoption. In 2024-25, the change in the 3-year rolling average for ADA and changes in the district's enrollment and ADA assumptions, revenue drops.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
	Third Prior Year (2019-20)	13,168,109.48	
Second Prior Year (2020-21)	11,247,093.34	13,813,823.00	81.4%
First Prior Year (2021-22)	12,397,137.00	15,590,214.37	79.5%
Historical Average Ratio:			80.7%

	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):	77.7% to 83.7%	77.7% to 83.7%	77.7% to 83.7%

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)	12,540,421.00	15,314,933.00	81.9%	Met	
1st Subsequent Year (2023-24)	13,619,223.00	16,526,437.00	82.4%	Met	
2nd Subsequent Year (2024-25)	13,682,308.00	16,587,370.00	82.5%	Met	

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2022-23)	1,530,245.00	1,867,146.00	22.0%	Yes
1st Subsequent Year (2023-24)	593,558.00	759,396.00	27.9%	Yes
2nd Subsequent Year (2024-25)	557,295.00	723,133.00	29.8%	Yes

Explanation:
(required if Yes)

Booked carry over funds from prior years.

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

Current Year (2022-23)	3,272,101.00	4,197,815.00	28.3%	Yes
1st Subsequent Year (2023-24)	2,083,004.00	2,350,926.00	12.9%	Yes
2nd Subsequent Year (2024-25)	2,131,688.00	2,435,391.00	14.2%	Yes

Explanation:
(required if Yes)

Booked carry over funds from prior years.

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

Current Year (2022-23)	5,873,199.00	6,173,072.00	5.1%	Yes
1st Subsequent Year (2023-24)	5,926,765.00	6,139,791.00	3.6%	No
2nd Subsequent Year (2024-25)	5,929,467.00	6,141,660.00	3.6%	No

Explanation:
(required if Yes)

Booked one-time funding, i.e., donations. Plus projected increase in the Special Education Consortium revenue.

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

Current Year (2022-23)	711,096.00	1,122,224.00	57.8%	Yes
1st Subsequent Year (2023-24)	662,990.00	713,138.00	7.6%	Yes
2nd Subsequent Year (2024-25)	668,693.00	710,344.00	6.2%	Yes

Explanation:
(required if Yes)

Booked expenditures in the current year related to carry over. Out years are based on current year spending once carry over is removed.

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

Current Year (2022-23)	6,339,288.00	6,726,485.00	6.1%	Yes
1st Subsequent Year (2023-24)	5,487,515.00	6,010,486.00	9.5%	Yes
2nd Subsequent Year (2024-25)	5,580,868.00	6,097,681.00	9.3%	Yes

Explanation:
(required if Yes)

Booked expenditures in the current year related to carry over. Out years are based on current year spending once carry over is removed, contracts and services increased by 5%.

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)	10,675,545.00	12,238,033.00	14.6%	Not Met
1st Subsequent Year (2023-24)	8,603,327.00	9,250,113.00	7.5%	Not Met
2nd Subsequent Year (2024-25)	8,618,450.00	9,300,184.00	7.9%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	7,050,384.00	7,848,709.00	11.3%	Not Met
1st Subsequent Year (2023-24)	6,150,505.00	6,723,624.00	9.3%	Not Met
2nd Subsequent Year (2024-25)	6,249,561.00	6,808,025.00	8.9%	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>Booked carry over funds from prior years.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>Booked carry over funds from prior years.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>Booked one-time funding, i.e., donations. Plus projected increase in the Special Education Consortium revenue.</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>Booked expenditures in the current year related to carry over. Out years are based on current year spending once carry over is removed.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>Booked expenditures in the current year related to carry over. Out years are based on current year spending once carry over is removed, contracts and services increased by 5%.</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	854,035.00	854,035.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		854,035.00	

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)	13.9%	13.6%	11.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.6%	4.5%	3.9%

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			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	Current Year (2022-23)	1,726,763.00	15,424,933.00	
1st Subsequent Year (2023-24)	237,438.00	16,531,655.00	N/A	Met
2nd Subsequent Year (2024-25)	(658,450.00)	16,592,418.00	4.0%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

In 2024-25, there is a drop in enrollment. The 3-year rolling average for LCFF funding aligns with current ADA funding levels compared to hold-harmless ADA, where enrollment had already been in decline.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
	Current Year (2022-23)	8,166,792.00	
1st Subsequent Year (2023-24)	8556983	Met	
2nd Subsequent Year (2024-25)	8030456	Met	

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
	Current Year (2022-23)	6,535,770.21	

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	1,452.80	1,366.34	1,300.45
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds	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)	31,548,711.00	29,951,374.00	30,261,682.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	31,548,711.00	29,951,374.00	30,261,682.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	946,461.33	898,541.22	907,850.46

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)

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0.00	0.00	0.00
946,461.33	898,541.22	907,850.46

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	946,461.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,438,650.00	4,086,238.00	3,554,225.00
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)	4,385,111.00	4,086,238.00	3,554,225.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.90%	13.64%	11.74%
District's Reserve Standard (Section 10B, Line 7):	946,461.33	898,541.22	907,850.46
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:

There are costs that are in the COVID relief funds, A-G Grant, and Ethnic Studies funding. These costs in the MYP are either shifted back to the General Fund or removed from the budget.

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)	(4,330,160.00)	(4,279,799.00)	-1.2%	(50,361.00)	Met
1st Subsequent Year (2023-24)	(4,595,287.00)	(4,578,666.00)	-.4%	(16,621.00)	Met
2nd Subsequent Year (2024-25)	(4,776,897.00)	(4,746,084.00)	-.6%	(30,813.00)	Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	65,000.00	65,000.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	65,000.00	65,000.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	65,000.00	65,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	140,000.00	140,000.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	140,000.00	150,000.00	7.1%	10,000.00	Met
2nd Subsequent Year (2024-25)	140,000.00	165,000.00	17.9%	25,000.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Contributions to Cafeteria Fund increased over time to account for salary increases and additional inflationary costs.

- 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)

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	28	Fund 51 - tax revenues		67,982,141
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				67,982,141

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
	Capital Leases			
Certificates of Participation				
General Obligation Bonds	121,831	0	1,490,000	8,606,758
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	121,831	0	1,490,000	8,606,758

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

No

Yes

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Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase in the annual payments is due to the structure of the debt service on the Bonds. This is taken into account and will be paid from the collections by the Sonoma County Treasurer.

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?

No

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

		Budget Adoption	
		(Form 01CS, Item S7A)	First Interim
2	OPEB Liabilities		
	a. Total OPEB liability	4,399,081.00	4,399,081.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	4,399,081.00	4,399,081.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 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)	263,263.00	262,709.00
1st Subsequent Year (2023-24)	276,426.00	267,462.00
2nd Subsequent Year (2024-25)	290,247.00	253,840.00

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

Current Year (2022-23)	320,446.00	320,446.00
1st Subsequent Year (2023-24)	230,397.00	230,397.00
2nd Subsequent Year (2024-25)	253,840.00	253,840.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	21	21
1st Subsequent Year (2023-24)	22	22
2nd Subsequent Year (2024-25)	20	20

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?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	111.6	106.8	99.8	97.8

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

--

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

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

Yes	Yes	Yes

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

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

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

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

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

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.

Yes

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	62.9	62.5	58.3	58.3

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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:

Classified (Non-management) Step and Column Adjustments

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

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

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

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

- 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?

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	17.0	17.0	16.8	16.8

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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? No
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

ADDITIONAL FISCAL INDICATORS

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

- | | |
|--|---|
| <p>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)</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div> |
| <p>A2. Is the system of personnel position control independent from the payroll system?</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div> |
| <p>A3. Is enrollment decreasing in both the prior and current fiscal years?</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">Yes</div> |
| <p>A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div> |
| <p>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?</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">Yes</div> |
| <p>A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div> |
| <p>A7. Is the district's financial system independent of the county office system?</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div> |
| <p>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.)</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">No</div> |
| <p>A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?</p> | <div style="border: 1px solid black; padding: 5px; width: 100px; margin: 0 auto;">Yes</div> |

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

Comments:
(optional)

SACS Web System - SACS V2

12/9/2022 4:28:31 PM

49-70607-0000000

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

West Sonoma County Union High**Sonoma County**

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

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

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

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

IMPORT CHECKS**GENERAL LEDGER CHECKS****SUPPLEMENTAL CHECKS****EXPORT VALIDATION CHECKS**

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

Explanation: Cashflow will be provided outside of SACS.

Exception

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

Explanation: MYP will be provided outside of SACS

Exception

SACS Web System - SACS V2

12/9/2022 4:29:17 PM

49-70607-0000000

First Interim
Original Budget 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

West Sonoma County Union High**Sonoma County**

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

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

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

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

IMPORT CHECKS**GENERAL LEDGER CHECKS****SUPPLEMENTAL CHECKS****EXPORT VALIDATION CHECKS**

SACS Web System - SACS V2

12/9/2022 4:30:09 PM

49-70607-0000000

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

West Sonoma County Union High**Sonoma County**

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

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

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

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

IMPORT CHECKS

SPECIAL-ED-GOAL - (Fatal) - The following Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) have not been coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. Your general ledger data should be corrected and reimported.

Exception

ACCOUNT	RESOURCE	GOAL	VALUE
FD - RS - PY - GO - FN - OB			
01-6520-0-0000-0000-8590	6520	0000	\$39,077.50

GENERAL LEDGER CHECKS

Cleared in November. Will not show as part of 1st Interim as the correction was made after October 31.

SUPPLEMENTAL CHECKS**EXPORT VALIDATION CHECKS**

2022-23
1st Interim
End of Financial
Report